Dr. Connell prescribes death as only cure for ailing U of T Faculty of Architecture

TORONTO — Officials of CAUT and UTFA (University of Toronto Faculty Association) met here Feb. 13 to coordinate the fight against threatened closure of the University's Faculty of Architecture and Landscape Architecture.

UTFA asked for CAUT's assistance, after University President George Connell announced to a press conference Jan. 23 that the Administration would recommend to Governing Council that the Faculty be closed permanently in 1990, upon the graduation of current first-year students.

The UTFA Council meeting Feb. 13, attended by CAUT President Ed Anderson and Executive Secretary Don Savage, unanimously backed the strong stand against Connell's recommendation taken by UTFA President Michael Finlayson.

It passed a series of resolutions condemning the recommendation, and urged that the Administration agree to the faculty request for an outside review of the programs before any action is taken. It also requested that students continue to be accepted into the school until the university's Governing Council makes a final decision.

Two Governing Council sub-committees — Planning & Resources and Academic Affairs — were scheduled to receive President Connell's recommendation at a joint meeting Feb. 20. Connell said he chose to announce the recommendation before the meeting because of the "volatile setting," caused by urgent demands for changes by faculty and students.

UTFA President Michael Finlayson lambasted the decision as "negative and passive."

"If it is indeed true that government fiscal policy rather than shoddy administration has forced the decision . . . then the U of T Administration has been singularly inept at making its needs known to government.

"If underfunding continues, they'll have to keep doing away with other departments."

The 96-year-old school (oldest in Canada, and the only one in Ontario offering a graduate degree) currently has 30 faculty members and more than 300 students.

The school's problems have been mounting over the last number of years. It has had no permanent Dean for four years, and no Chairman for three.

UTFA's Finlayson said the closure decision was "an abdication of responsibility" by the Administration.

"For four years the Administration has failed to appoint a Dean . . . Four years' worth of Acting Deans, all from outside the Faculty itself, have taken their toll. While the Administration dithered, the problems increased.

"Having helped in a major way to create problems . . . the Administration is now proposing to cure the illness by killing the patient."

Other aspects of the situation that angered and upset UTFA:

- The closure decision was made before completion of the study on which it is allegedly based.
- No consultation during the decision-making process with students, faculty, the profession-at-large, or the provincial government.
- The far-reaching and disturbing implications when the premier university jettisons the only architecture degree program in the province.

The Administration wants Governing Council's final decision by June.

CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS
ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ

CAUT ACPU

bulletin

February/février 1986 Vol. 33 No. 2

INCOME TAX GUIDE/85
(after page 8)
GUIDE DE L'IMPOT/85
(après la page 8)

Derek Oliver photo

LOBBYISTS AT WORK — The National Consortium of Educational and Scientific Associations conducted its fifth mass lobby of MPs and federal officials in February. Donald Savage of CAUT and Clément Gauthier of CFBS met with Judith Maxwell, new head of the Economic Council of Canada. (More on pages 3 and 4.)

Helsinki meet: Solidarity vow signed by CAUT

by Donald C. Savage
Executive Secretary/CAUT

Against a backdrop of crisis in the universities of Britain and Denmark, CAUT President Ed Anderson and I took part in an international conference in Finland in January. Discussion centered on common problems and possible strategies to resist attacks on universities.

We met with faculty association representatives from the United States, Australia, Britain, France, Scandinavia, Ireland, Iceland and Finland. We informed our colleagues of the situation in Canada, particularly in British Columbia, and learned of the difficulties faced by universities in their countries.

British under fire

The British AUT reported on the ongoing attack by Margaret Thatcher and Sir Keith Joseph on the British university system. On the research front, the AUT noted that a recent report of the main advisory body to the government on the funding of research said that the present plans of the government will cause the nation's research capacity to decline by 10 per-

See HELSINKI/6

OISE fighting forced merger

TORONTO — The CAUT Board will decide at its February meeting on further action to support opposition to the Ontario government's decision to roll the Ontario Institute for Studies in Education (OISE) into the University of Toronto. The bombshell decision — apparently made without consulting with OISE or U of T officials — was made in last October's provincial budget speech.

In the wake of the announcement, OISE Director Bernard Shapiro asked the government to reverse the decision, and instead to grant OISE degree-granting status and allow it to negotiate its own affiliation arrangements with the U of T and/or other Ontario universities.

U of T President George Connell, however, thought the 'merger' would be of benefit to both, and that OISE's education programs would be treated on the same basis as those in the faculties of medicine, engineering, and law.

OISE's Board is "vigorously opposed" to the move, and faculty members generally feel that it "threatens not only to destroy OISE, but represents a style of government intervention . . . which could seriously undermine the university system." The CAUT Baord supported that view in a resolution passed at its November meeting.

UN agency backs CAFA complaint

The International Labour Organization (ILO), the Geneva-based agency of the United Nations, which held hearings in Alberta last fall, has upheld the complaint of the Confederation of Alberta Faculty Associations (CAFA). CAFA complained that the unilateral right of Boards of Governors under the Universities Act to determine membership in Faculty Associations was a violation of ILO Convention No. 87 on Freedom of Association, to which Canada is signatory.

In its written decision, the ILO concluded "There is no doubt that a unilateral power to designate does potentially put (the Association) at a serious disadvantage." CAFA has suggested in its brief to the ILO that access to independent arbitration for disputed designations would be a reasonable solution. The ILO agreed: "This appears to be a necessary safeguard to protect the integrity of the bargaining unit."

Caut President E.J. Anderson hailed the decision and praised CAFA for its tenacity which resulted in "a job well done."

'Education by bureaucracy' in N.S.?

OTTAWA — CAUT President Ed Anderson says, "If the report of the Nova Scotia Royal Commission on Post-Secondary Education is enacted, government bureaucrats will determine who goes to university, which university they may attend, and what they will be taught when they get there. Implementation of the report would mean that universities would become the preserve of an economic and social elite, rather than serving all of the citizens of the province of Nova Scotia."

He attacked the Commissioner's "lack of creativity".

"It is very sad that the Commission's response to the serious problems confronting the universities is to restrict student access, diminish the scope of the university system and propose the creation of a bureaucratic body to impose centralized control. This report is almost totally negative.

"Certain issues and realities obviously could not be ignored by this Commission. The Commissioners calculate that the universities of Nova Scotia were underfunded in 1983-84 by $22.9 million. Between 1980 and 1984, student enrolment increased by 21.8%. This increase in student demand was not compensated by funding increases. These facts, clearly identified in the Commission's report, have produced the present acute crisis in Nova Scotia's universities."

Another feature of the report of the Royal Commission is its recognition of the importance of federal/provincial funding arrangements. At the present time, the federal government has announced plans to cut a further $193 million from its commitments to health care and postsecondary education in Nova Scotia.

"It is vital to the future of the universities of Nova Scotia that satisfactory arrangements be achieved: it is clear that existing arrangements are in urgent need of reform, if the needs of the universities are to be met. CAUT would welcome initiatives by the government of Nova Scotia in proposing reforms in this area," Anderson said.

The Presidents remarks accompanied a critique issued by the CAUT in response to a request by the Nova Scotia Confederation of University Faculty Associations (NSCUFA). A more comprehensive analysis will be prepared later, for presentation to the government.

"However, since it has not yet been announced what form public discussion of this report will take, it seemed important to identify immediately some major concerns we have. We feel that these concerns will be widely shared by the public in Nova Scotia," said Anderson.

(See report from Halifax on page 7.)

CAUT Bulletin
ISSN 0007-7887

Editor: Helen Baxter
Advertising and Circulation:
Liza Duhaime
Published by the Canadian Association of University Teachers, 75 Albert Street, Suite 1001, Ottawa, Ontario, K1P 5E7 (613) 237-6685
Executive Secretary: Donald C. Savage
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•Average total distribution: 28,000
The **CAUT Bulletin** is published 10 times during the academic year: the first of each month, September through June. Closing dates for receipt of advertising: 15 days prior to publication date. No cancellations will be accepted after closing date. Classified advertising received after the closing date whenever possible, will be included in a "late ads" column. Advertisements which state a final date for submission of applications for a post that is less than thirty (30) days after the date of publication cannot be accepted. The publisher will not accept advertisements of administrative and academic positions restricting applications on grounds of race, national origin, religion, color, sex, age, marital status, family status, ethnicity, handicap, sexual preference, social origin, or political beliefs or affiliation. Where any *bona fide* reasons for exemption from the general policy stated above exist, it is the responsibility of the institution which intends to place a restrictive advertisement to provide the Editor of the *Bulletin* with a statement as to these reasons.
Annual subscription (Cdn. funds): Canada $20; United States $25; other countries $30.
Printers: Performance Printing, Smiths Falls

Le Bulletin de l'ACPU
ISSN 0007-7887

Rédactrice: Helen Baxter
Annonces et tirage: Liza Duhaime
Publié par l'Association canadienne des professeurs d'université, 75, rue Albert, suite 1001, Ottawa, Ontario K1P 5E7 (613) 237-6685
Secrétaire général: Donald C. Savage
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•Diffusion totale moyenne: 28,000
Le Bulletin de l'ACPU paraît 10 fois au cours de l'année scolaire: le 1er de chaque mois sept. à juin. Délai de réception des annonces: 15 jours au moins avant la date de publication. Il ne sera pas accepté d'annulations après la date limite. Les petites annonces reçues après la date limite seront, si possible, insérées dans une colonne des «annonces tardives». Pour toute annonce d'ouverture de poste, un délai minimum de 30 jours sera exigé entre la date de parution du journal et la date limite d'application de ce poste. L'éditeur n'accepte pas d'annonces de postes d'administration ni d'enseignement qui restreignent les candidatures pour des raisons de race, d'origine raciale, de religion, de couleur, de sexe, d'âge, d'état conjugal, de situation familiale, d'ethnicité, d'handicap, de préférences sexuelles, d'origine sociale ou de convictions ou d'attaches politiques. Là où il existe des raisons fondées faisant exception à la politique générale, il incombe à l'établissement qui a l'intention de faire paraître une annonce restrictive de fournir à la rédactrice du *Bulletin* une déclaration énonçant ces raisons.
Abonnement annuel (monnaie cdn.): Canada $20, États-Unis $25; autres pays $30
Imprimeur: Performance Printing, Smiths Falls, Ont.

À la rédactrice / To the editor

Quotation marks

In mid-December, while I was marking first term exams and term papers, I received the November issue of the CAUT *Bulletin* and a letter from a law firm in Kitchener, Ontario. The November *Bulletin* contained an angry letter from nine University of Waterloo staff regarding my comments on Susan McDaniel's column in the May *Bulletin* which had denigrated American/American-trained academics in Canada. The letter from the lawyer insisted I retract what I had said and apologize to Dr. McDaniel. Except to discuss matters with my lawyer I did nothing about this until now.

That appears to have been a fortuitous delay on my part, for in the December CAUT *Bulletin* there is a letter from Dr. McDaniel protesting the misinterpretation of her article, and the title provided for it by the Editor of the *Bulletin*. The *Bulletin* provided an apology to her for changing her title. I am likewise requesting an apology from the *Bulletin*. My request is based on the fact that although my letter had no title, the *Bulletin* without my knowledge or consent attached the bold-faced title "Keegstraism"? to my letter. This title puts my letter in quite a different context from what I intended. The hyperbole that I used in my letter was "academic Keegstraism". It does not, and I did not intend to say anything about race or racism.

I am quite surprised by the response to my letter by McDaniel's colleagues and lawyer. I think an article which denigrates individuals called "senior 'Canadian' academics" or "foreign (by training) academics" in contrast to a group labeled "well-qualified Canadians" is nativist not nationalist (especially when the latter are said to become "disadvantaged minorities (sic) in their own land"). I think that the "requirements" McDaniel suggests ("more stringent monitoring of hiring practices", "early retirement, half-time appointments, or even detenuring") are retrograde when applied to ALL Canadian academics, and worse when attached to American-trained academics alone. As I indicated in my letter, I take exception to the implication that "senior 'Canadian' academics" are flouting Canadian law when it comes to hiring "well qualified Canadians". I am an American-Canadian academic and I object to being belittled as a member of this class or set of Canadian academics, and in spite of the responses to my letter I still hold these opinions.

However, I am not of the opinion that Dr. McDaniel is a racist and never said so. I withdraw the hyperbole "academic Keegstraism" (as I wrote it). I apologize to Dr. McDaniel for its use in my letter criticizing her article, yet I stand by the statements of fact and opinion expressed.

A.D. Fisher
Anthropology
University of Alberta

In the apology to Prof. McDaniel in the December issue, it was noted that the editorial captions on the letters in response to Prof. McDaniel's article were chosen to highlight those letters and were not intended to make inferences about Prof. McDaniel or the authors of the letters. It is generally accepted editorial practice to headline letters to the Editor in this way. Prof. Fisher did use the word "Keegstraism" (with *only* that word in quotation marks) in the initial letter. The headline repeated this, with only the question mark added. The context intended by Prof. Fisher was apparent within the letter. — EDITOR)

He is disturbed

I am disturbed by what I take to be a racist tendency in Prof. Mathews' position on the situation in our universities, as reported in the CAUT Bulletin (Nov./85) by Vic Sim. He is allegedly "critical of the appointment of large numbers of non-Canadians to faculty positions and the control of academic programs by foreign-born faculty members."

I share Prof. Mathews' concern about the large number of non-Canadians faculty in our universities. It has always seemed to me that no one should be granted tenure here without citizenship. A person who is not willing to throw his lot in with the community in which he lives has no right to expect that the community undertakes to guarantee him a lifetime of employment, especially not under present unemployment conditions.

While I realize that a passport does not automatically produce a love of and respect for the culture to which the individual has commited him or herself, it does redirect the gaze and it does require important reorientations. I have seen this process result in healthy changes of attitude towards the new homeland too often to underrate the importance of naturalization. In fact, some of the most committed Canadians are "foreign born."

And here I take issue with Prof. Mathews. His distinction between "native" (I wonder how the Indians and the Inuit feel about that) and "foreign born" Canadians, and the implication that it is undesirable that they hold senior administrative positions in our universities, create two classes of Canadians, one of them a class of undesirables. This is a form of racism because it penalizes individuals for the accident of their birth.

From there to more severe forms of persecution is but a small step. Not that I am suggesting Prof. Matthews has more sinister purposes, but the stridency with which he has pursued an essentially legitimate cause seems to have blinded him to the serious implications of his argument.

If it is true that "native" Canadians are being discriminated against in our universities on the basis of their birth, then this is a form of racism. But the way to respond to it is not by adopting the same racist argument, only against a different set of individuals. It seems to me eminently more desirable that people be judged by their commitments and their actions, not by their birthplace, colour of skin, etc.

One of the unique features of this nation is its multicultural and multi-ethnic character. Any Landed Immigrant can become a Canadian by making certain specific commitments. Once he/she has done so, once anyone has been granted citizenship, that person is a Canadian like any other, wherever born. That, to me, is at the very core of Canadian society, and it is now enshrined in our Character of Rights.

Let us not, in the very process of preserving what we perceive to be a Canadian way of life, destroy its very essence.

Henry Beissel
English
Concordia

CENSURED ADMINISTRATIONS

The following university administrations are under CAUT censure:

President and Board of Governors
UNIVERSITY OF CALGARY (1979)

President and Board of Regents
MEMORIAL UNIVERSITY OF NEWFOUNDLAND (1979)

Note:
The CAUT Council recommends that faculty members not accept appointments at censured universities. Advertisements for vacant positions are not carried in the *Bulletin* for universities under censure.

Mixed bag at CAUT women's workshop

by Tina Head
CAUT Professional Staff

About 70 women and men, from Victoria to St. John's and just about everywhere in between, met in Calgary on Jan. 31 for the two-day CAUT Status of Women Workshop. Participants enjoyed a mixed bag of information sessions, panel presentations, and small group discussions.

Claudia Wright, Chair of the Manitoba Human Rights Commission, reviewed the relationship between human rights and the status of women. Dr. Wright focused on affirmative action, sexual harassment, and employment equity. Her comments on employment equity were of particular interest in light of recent Manitoba legislation on pay equity, which affects all of the broadly-defined public sector in that province, including the universities.

Issues

Jay Allen, a member of the CAUT Economic Benefits Committee, presented a Manual on Academic Salary Discrimination against Women, which was developed by him at the request of the CAUT Status of Women Committee.

Jane Gordon a member of the CAUT Status of Women Committee, led a session on parental leaves. Much of the lengthy discussion during that session focused on the difficulties of negotiating leave arrangements and the arguments which university employers hide behind. For example, the University of Lethbridge Faculty Association, which has been trying to negotiate paid maternity leave this year, has been told that academic staff who choose to have children should expect to live with the consequences, and that parental leave for academic staff will open the floodgates for support staff.

Discussion also centered on the unspoken effects of taking parental leave even when it has been negotiated; for example, the burden placed on colleagues, and the exploitation of replacement lecturers.

Initiatives

A panel of speakers reviewed initiatives on the positive action front. Susan Jackel, Chair of the University of Alberta President's Advisory Committee on the Status of Women, discussed the work of that committee and the recently announced Faculty Enhancement Program. Don Savage, CAUT Executive Secretary, reviewed CAUT's Policy on Positive Action. Denis Smith, Dean of Social Science at the University of Western Ontario, explained the hiring initiative program which has been established at that university.

Legitimating role

Chaviva Hosek, President of the National Action Committee on the Status of Women, outlined the institutional impediments to the progress of women, and measures which the universities could be taking to improve the status of women.

These include increasing access for women, particularly mature and part-time students, encouraging non-traditional education for women and girls, monitoring progress on the admission and graduation of professional and graduate students, advising counsellors about the real problems women will encounter so that they will be better equipped to confront them, and putting more emphasis on women's sports.

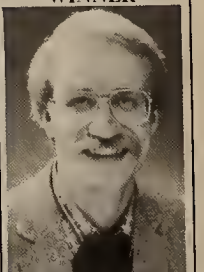
Dr. Hosek added that universities have a legitimating role in society and therefore have a responsibility to take up these issues.

Censured

Although held in Calgary, the Workshop pointedly omitted any cooperation or contact with the University of Calgary, which is currently under censure by CAUT. The University of Calgary Faculty Association president, Pat Grassnick, addressed the workshop over dinner, explaining the reasons for the censure and the current efforts to resolve the situation.

LET'S SEE YOU DO IT... OUTDOORS
PARTICIPACTION

J.H. STEWART REID FELLOWSHIP WINNER



Donald James Naylor has been awarded the J.H. Stewart Reid Memorial Fellowship for 1985/86 graduate studies. He is a Ph.D. student in history at York University. The one-year fellowship, valued at $5,000, is tenable at any Canadian university for graduate study in any field. Annual Fellowships are funded by voluntary contributions, to honor the memory of the first Executive Secretary of the CAUT.

Lobbyist's notebook

by Donatd C. Savage

Lobby on Parliament Hill: In the first week of February, the National Consortium of Educational and Scentific Associations, of which CAUT is a founding member, conducted a mass lobby of M.P.s and officials. This was the fifth such lobby conducted by the National Consortium. About 70 lobbyists, some from member associations of the Consortium and some encouraged by the faculty associations at Carleton and Ottawa U., descended on 150 target people. CAUT was represented by President Ed Anderson, Past President Sarah Shorten, and Vice-President Bob Kerr, and myself. The themes this year were: Funding of the federal granting agencies, EPF, and foreign students.

One lobbyist's perception: Perhaps the easiest way to give some flavor of the lobby is to report my own week. The National Consortium lobby started Sunday, Feb. 2 with a briefing session. f discussed with the lobbyists the segments on fiscal transfers and the funding of foreign students. Clément Gauthier of CFBS, Christian Pouyez, SSF, Richard Bellaire of CAUT, and Vivianne Launay of CFH also did parts of the briefing. Much of the documentation was prepared by Richard Bellaire in the CAUT office. Jill Greenwell, with assistance from some of the other associations, managed the difficult job of trying to make and then to keep together a schedule for 70 lobbyists to meet 150 officials and M.P.s All seemed amazingly serene on the eve of the lobby.

Monday: 8:30 a.m. With Mr. Wilson for an hour. He was not accompanied by the usual army of officials — only two, who did not speak. A rather upbeat performance. He urged the view that the government, although faced with serious financial problems would nevertheless provide money for the granting councils and the EPF at a rate higher than the rate of inflation although much less than requested. Few other federal programs would increase at this rate. The lobbyists put to him that now was the time for a federal first ministers' conference on EPF since he had scared the provinces into a new willingness to consider alternatives. He agreed that he would talk to the Prime Minister about this. He also seemed sympathetic on the issue of foreign students.

Tuesday: 11:30 a.m. Nelson Riiss, finance critic of the NDP. Much interested in tax reform and invited suggestions from the CAUT. . . . 4:30 p.m. Gerry St. Germain, Chair of the Conservative Caucus. Favorably disposed to research and development. First time he had heard the arguments about foreign students.

Wednesday: 9 a.m. Part of a delegation of four to Frank Oberle, the Minister of State for Science and Technology. The Minister indicated that we probably would not like what we would see in the budget although there would be an increase for NSERC. He urged the need to solicit the support of the private sector and concluded by making — and then withdrawing — the charge that Canadian universities were mediocre. . . . 4 p.m. Michael Cassidy, NDP member for Ottawa Centre. Previous science critic. Very sympathetic on all three issues.

Thursday: 10:30 a.m. NDP Caucus including Ian Deans, Pauline Jewett, Howard McCurdy, Vic Althouse, and the assistants to a number of other M.P.s Tango for two with Clément Gauthier of CFBS. Caucus sympathetic and interested on all three issues. . . . 4 p.m. Charles Caccia, Liberal critic on the environment. Very concerned about science cutbacks in relation to the environment. I urged him to ensure that the Liberals addressed the issues of the granting councils and EPF on budget night.

Friday: 9 a.m. Judith Maxwell, new head of the Economic Council of Canada. Knowledgeable about universities because of her previous association with the Corporate/Higher Education Forum. Discussed the possibility of research by the Council on postsecondary education. Urged the need for a new federal/provincial pact on EPF which seemed to fall on sympathetic ears. . . . 11 a.m. Official in the office of Barbara McDougall. Repeated the three themes....Spillover into the next week: Meeting with officials in the Department of Finance.

Small victory: Foreign students — The government had announced sometime ago its intention to impose a fee for visas which would include foreign students. This would be yet one more pinprick in the ever-escalating campaign of politicians and bureaucrats which has the effect of driving foreign students out of Canada. CAUT protested this, along with a number of other organizations such as the Canadian Bureau for Higher Education. The Hon. Walter McLean, Minister of Immigration, while maintaining the visa fee for others, agreed to refer the matter of its application to foreign students to the committee of the House of Commons which is considering Canada's foreign policy.

Foreign students — the future: CAUT has submitted a brief to the committee of the House of Commons which is studying Canada's foreign policy. The brief urges the Committee to address the question of foreign students in the light of its foreign aid, foreign policy, and immigration responsibilities. CAUT would like to see the federal government take the initiative in trying to secure an agreement between Ottawa and the provinces to create a rational policy for foreign students. The Committee has agreed to hear CAUT and other organizations in March. Cheers for Tom Hockin, M.P. and Senator Jacques Flynn, the co-chairmen, who agreed to hear us. Copies of the CAUT brief can be secured at cost from the CAUT office. CAUT has also written to Mr. Hockin asking him to request that the government make public the inter-departmental report on foreign students which was completed last year.

Mathematics add support 2 CAUT censure of universities

The Canadian Mathematical Society will not schedule any more meetings at universities under CAUT censure, although the June/86 meeting at Memorial University in St. John's, Nfld. will go ahead as planned.

The CMS Board approved the action during the Society's semi-annual meeting at the University of Calgary in December. The move came after protests by CAUT and a number of mathematicians across the country at the scheduling of CMS meetings at Calgary and Memorial, both of which have been under CAUT censure since 1979.

CAUT President Ed Anderson addressed the Society Board meeting which approved the motion, and explained the importance of censure to the protection of academic freedom. The Board agreed to advise the Presidents of Calgary and Memorial that its original decision to meet at their universities must not be construed as reflecting any opinion of the Society about the merits of the disputes which resulted in censure.

A two-question exam for all CAUT members

1) Q. — How do you turn a $10,000 loss of professional equipment into a $50 loss?

A. — By enroling in CAUT's PPI Plan

If your computer, word processor, books, microscope, typewriter, or other professional equipmenl were lost through fire, thefl, flood, accident — whatever — you could easily lose up to $10,000. If you were enrolled in CAUT's Professional Property Insurance Plan (PPI Plan), the loss would be limited to $50.

The PPI Plan is an "all risks policy" that covers your professional property (and lhal of lhe university, or others, for which you are legally liable) anywhere in lhe world. (Note Bene: Unless your personal 'Homeowner's Policy' is specifically endorsed — at a cost several times that of the PPI Plan — it does not cover your professional equipmenl, at home or anywhere else.)

The way the PPI Plan works is dead simple: You pay an annual premium of $50; if you suffer a loss, you pay the first $50, the PPI Plan pays the rest, up to $10,000 per occurrence. (You're covered each time, even if more than one misfortune befalls you in the year.)

To be eligible, you must be a member of CAUT, or in the process of applying for membership. If you qualify, complete the form below, atlach your cheque for $50 payable to CAUT Insurance Trusl, and mail lo CAUT Insurance Trust, P.O. Box 3528, Station C, Oltawa, Onl. Canada, K1Y 4G1.

Enrolment application form (print or type)

Name.....

Univ./Dept.....

Mail Address.....

.....Code.....

Check one ☐I am a member of CAUT ☐I hereby apply for a CAUT membership

Signed.....Date.....

Your coverage begins when this form and your cheque for $50 are received by the CAUT Insurance Trust in Ottawa.

2) Q — How do you turn a "saving" of $50 into a potential loss $10,000?

A — _____

(please print clearly)

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Duke University announces a search for the first Schaefer Professor of International Studies. The appointment will be in Canadian Studies with departmental affiliation in one of the following fields: Economics, History, Languages, Law, Literature, Political Science or Sociology.

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The Center for Canadian Studies at Duke is one of the oldest and strongest in the United States. The Schaefer Professor would be expected to take an active and continuing part in its operation and development.

It is hoped that an appointment can be made in 1986. Nominations, applications, and Inquiries should be sent to Craufurd D. Goodwin, Chairman, Search Committee, 127 Allen Building, Duke University, Durham, North Carolina 27707.

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McGill University

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Nominations and applications are invited for the position of Dean of the Faculty of Management of McGill University. The appointment, effective 1 June 1986, is normally for a five-year term and may be renewed.

The Dean of Management is responsible to the Vice-Principal (Academic) for the supervision and administration of the academic programs, budgets, and all activities of the Faculty. Candidates should have appropriate scholarly and administrative experience; facility in French is desirable.

The Faculty of Management has 56 full-time and 31 part-time faculty members. About 1200 students are enrolled in a three-year B.Comm. program with a further 200 pursuing part-time studies. Almost 750 students are engaged in a two-year program of full- or part-time study leading to the M.B.A. degree. A Ph.D. in Administration is offered jointly with the three other Montreal area universities. In addition, Certificate and Diploma programs in Accounting, Business, Management, and related subjects are given in conjunction with the Centre for Continuing Education. The McGill Management Institute sponsors courses, seminars, and other training for business executives.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Nominations and applications will be most useful if accompanied by a detailed *curriculum vitae* and the names of three referees, and should be submitted, preferably by February 28, 1986, to:

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More women in law now

With the number of women students at law schools across Canada climbing steadily, the University of Windsor's law faculty has more women in its first-year class for the first time.

While other schools teaching common law (civil law is used only in Quebec) have admission rates for women hovering around 35 to 45 per cent, the rate at Windsor's law faculty is more than 50 per cent — 67 women and 63 men.

"The quality of women who apply is somewhat better than the quality of the men," says Brent Cotter, chairman of Canadian Law Admissions, which includes law admissions officials at common law schools.

Women who are qualified to enter law school now have more confidence than they used to, and they are being accepted at the schools at a disproportionate rate.

Derek Oliver photo

MORE LOBBYISTS AT WORK — A press conference was part of the February mass lobby in Ottawa by the National Consortium of Educational and Scientific Associations. Shown above facing the media, (l to r) President Ed Anderson, CAUT; Clément Gauthier, CFBS; and Bernard Shapiro, SSFC. In the photo below, Jack Entwistle, PIPS (1) and Bob Kerr, Vice-President CAUT (r), brief Lawrence O'Neil, MP for Cape Breton Highlands-Canso.

Derek Oliver photo

Trent University

invites applications from, or the nomination of, highly qualified individuals for the position of

PRESIDENT

to take office July 1, 1987

The President is Vice-Chancellor, Chief Executive Officer, and also Chairman of Senate. The responsibilities of the President are to supervise and direct implementation of the educational policy and general administration of the University.

Personal and academic leadership are requisite qualifications. Salary is to be negotiated. Communications may be addressed in confidence to:

J.I. Lodge,
Secretary, Presidential Search Committee,
Bata Library,
Trent University,
Peterborough, Ontario,
K9J 7B8.

In accordance with Canadian immigration regulations, this advertisement is primarily directed to Canadian citizens and permanent residents

GRADUATE STUDIES IN CANADA'S CAPITAL

Carleton University and the University of Ottawa, located in the capital of Canada, offer an impressive combination for graduate study in science and engineering. Our graduate programs and research resources have been combined into joint programs, making us one of the largest teaching and research institutions in Canada. Students have the opportunity to study in both official languages. Programs of study are offered in the following areas:

- Chemistry
- Mathematics and Statistics
- Geoscience Studies
- Biology
- Physics
- Computer Science
- Civil Engineering
- Mechanical and Aeronautical Engineering
- Electrical Engineering

In addition to the excellent libraries and laboratories of the two universities, students have access to governmental agencies and specialized laboratory and research facilities of the nation's capital. And both universities provide generous financial support for graduate students through scholarships, fellowships, and teaching assistantships. These programs are offered in both English and French.

For further information on our joint programs, write:

Faculty of Graduate Studies and Research
Carleton University
Ottawa, Canada
K1S 5B6

School of Graduate Studies
University of Ottawa
115 Wilbrod Street
Ottawa, Canada
K1N 6N5

LES ETUDES SUPERIEURES DANS LA CAPITALE DU CANADA

L'Université d'Ottawa et l'Université Carleton, situées dans la capitale du Canada, offrent un ensemble impressionnant de possibilités en science et en génie, au niveau des études supérieures. Nous avons associés nos programmes d'études et de recherche et nos ressources dans des programmes conjoints ce qui fait de nous une des plus importantes institutions d'enseignement et de recherche au Canada. Nous offrons des programmes dans les disciplines suivantes:

- Chimie
- Mathématiques et statistiques
- Sciences de la terre
- Biologie
- Physique
- Informatique
- Génie civil
- Génie mécanique et aéronautique
- Génie électrique

En plus des excellents laboratoires et des bibliothèques des deux universités, les étudiants ont accès aux agences gouvernementales, aux laboratoires spécialisés et aux facilités de recherche de la capitale nationale. De plus, les deux universités offrent une aide financière appréciable aux étudiants du 2e et 3e cycle par les bourses et les assistanats. Nous offrons des programmes en anglais et en français.

Pour de plus amples informations sur nos programmes, écrivez à:

Faculty of Graduate Studies and Research
Carleton University
Ottawa, Canada
K1S 5B6

School of Graduate Studies
University of Ottawa
115 Wilbrod Street
Ottawa, Canada
K1N 6N5

Still have "our work cut out for us" on the question of childcare says CAUT committee

by Jane Gordon

It is not widely understood why parental leave is both necessary and an issue of employment equity. We know intellectually — if not always emotionally — that childcare is an issue that affects the employment prospects of women.

The Abella Report on Employment Equity is only the most recent in a long series documenting that the inadequate childcare available in Canada hinders the employment prospects of women. We need parental leave as a recognition that parenthood is socially important. Even in settings in which there is more collective responsibility for child-rearing, an initial period of mother-child interaction exists.

Bearing & caring

Even if childcare is provided, bearing and caring for a newborn is hard work. This is especially true in our own society which is almost unique in the lack of support provided for childbearing women. The absence of extended families, physical isolation from kin, and independent nuclear family living arrangements all contribute to increasing the isolation and amount of work done by the mother. This is a particularly acute problem for first-time mothers with newborns.

Labor isn't called labor because it's a snap. The physical changes of pregnancy and contemporary obstetrical practices have profound effects on women's bodies. In addition, the rate of Caesarean sections in Canada today means that almost one-fifth of childbearing women experience major surgery as well as childbirth.

Work, work, work

The work entailed by caring for newborns is unending. The need for indecently-frequent feedings, the (non)sleeping schedule, the additional work and time demands created by the baby as well as the actual care itself are overwhelming.

Multiply 10-12 diaper changes daily, times the 15 minutes each takes, times the laundry generated by each experience — diapers, undershirts, sleepers, washcloths, towels, changing pads, receiving blankets, sheets — and the number becomes astronomical. All this is time-consuming and exhausting, especially when done on a schedule of three-four hours sleep at a stretch.

Maternity leave is not a time for the development of a new research grant application or catching up on the latest research in one's field. It is fragmented, hazy-time periods tempered with a sense of relief when the intervals of sleep increase to five or six hours at a stretch. People who care for newborns need parental leave, as do the partners who help in this care.

Natural justice

Why, then, not argue for equality for men and women in parental leave? First of all the conventional labor argument should prevail: one segment of the labor force should not have to give up hard-won privileges. Rather, the others should be brought into line.

However, the major reason for not creating real equity in parental leave benefits are summarized in the October, 1985 Report of the Parliamentary Committee on Equality Rights. The report recognizes the two distinct aspects of the time we currently lump together as maternity leave: Time for the mother to have relief in late pregnancy and postnatal recovery; and time for parenting. The former is a need unique to women; the latter a choice for each couple.

CAUT recognition

The Guidelines on Parental Leave passed by the May, 1985 CAUT Council recognize this in fact. The Guidelines recommend a period of maternity leave of 17 weeks and three weeks for paternal leave for a beginning of the childcare component of fatherhood. In the case of adoption, the Guidelines recommend that the longer period of leave be given to the parent with primary childcare responsibility.

It is important that there be recognition of the father's role and responsibilities in parenthood, but that this should be in addition to what has already been obtained. And that the responsibilities of parenthood not be seen to stop with parental leave. We should be working for greater social awareness of the responsibilities involved in parenting and the incorporation of benefits to allow individuals to meet family responsibilities.

Ongoing commitment

Fathers especially need to demonstrate their sustained commitment to parenthood, not just at the time of birth, but in continued involvement in the lives of their children. Childcare and parental leave are family issues, not women's issues.

We have, by and large, achieved some recognition of this in our terms and conditions across the country. Most, but not all, faculty associations have successfully negotiated a period of paid maternity leave. Much of the recognition of parental, or even paternal leave has been token, and adoption leave has not generally received serious attention. Clearly we have our work cut out for us. The Guidelines passed by Council are only as effective as the will of member associations to incorporate them into negotiations with university employers.

(Jane Gordon teaches at Mount St. Vincent University and is a member of CAUT's Status of Women Committee.)

Dalhousie University

Dean of Henson College

Dalhousie University invites applications for the position of Dean of Henson College of Public Affairs and Continuing Education, effective July 1, 1986 for an initial term of five years.

Henson college was established as a senior academic unit of Dalhousie in October, 1985 incorporating the former Institute of Public Affairs and Office of Part-Time Studies and Extension. The new college is headed by a Dean and governed by a Board whose membership brings together community and University interests and which is responsible to the Senate and Board of Governors of Dalhousie University.

Henson College offers a wide range of educational programs and services to serve the needs of adult degree and certificate students, persons with management and administrative responsibilities in the private and public sectors, representatives of labour interests and of other groups with special educational interests and requirements.

Interested persons seeking a challenge in a dynamic and growing field of education and service at Dalhousie University are invited to submit in confidence their applications by March 15, 1986.

Submissions should be mailed to:
Professor D. Clairmont
Search Committee for Dean
Department of Sociology and
Social Anthropology
Dalhousie University
Halifax, Nova Scotia
Canada
B3H 3J5

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Dalhousie University has a policy of affirmative action in hiring qualified women staff.

University of Windsor

UNIVERSITY LIBRARIAN

The University of Windsor is seeking candidates to fill the position of University Librarian. The University Librarian is responsible to the Vice-President — Academic for the administration, planning, and systems development of the Leddy Library and the Faculty of Education library.

The University of Windsor, Canada's southernmost university, is a provincially supported institution of higher learning and research. Its enrolment of 8,000 full-time and 4,000-part-time students is both regional and international. Degrees are offered in eight undergraduate Faculties and the Faculty of Graduate Studies and Research.

The library serves the curricular and research needs of the university through its services and a collection which exceeds 1 million volumes. The Leddy Library, the main campus library, has an annual budget of 4 million dollars and a staff of 85, including 20 librarians.

Candidates must possess a graduate degree in Library or Information Science from an accredited institution and an additional advanced degree. They must be effective communicators and have a demonstrated record of successful library administration and related scholarly activity. An awareness and an understanding of current trends in higher education, library services, and automated library systems is also essential. The successful candidate will be expected to implement, with the assistance of an Associate Librarian to be appointed, an automated system and consequent reorganization of the library.

The initial appointment will be for a term of five years with eligibility for renewal. Compensation is competitive, and related to credentials and experience.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Windsor offers equal opportunity for employment to qualified female and male applicants.

The deadline for applications will be March 1, 1986 or until a suitable applicant is appointed. Applications with curriculum vitae and the names of three referees should be addressed to:

Dr. Gordon Wood
Vice-President — Academic
Chairman, Librarian Search Committee
University of Windsor
Windsor, Ontario N9B 3P4

ACADIA UNIVERSITY

Department of Art

HEAD

Candidates for the position should qualify for appointment at the Associate Professor rank, and hold a Ph.D in Art History. The appointment is to be effective on July 1, 1986.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens or permanent residents of Canada. Acadia University is an Equal Opportunity Employer.

Applications should be submitted to:

Dr. Lois Vallely-Fischer
Dean of Arts
Acadia University
Wolfville
Nova Scotia
B0P 1X0

RYERSON

CLINICAL NURSING FACULTY CRITICAL CARE JOINT APPOINTMENT

Ryerson School of Nursing and Toronto General Hospital are recruiting for a full-time clinical nursing teacher in critical care nursing.

QUALIFICATIONS
- Masters Degree in Nursing
- Minimum three years related clinical experience
- Relevant teaching experience
- Certificate of Competence, College of Nurses of Ontario (or eligible for same)

RESPONSIBILITIES
- Classroom teaching and clinical supervision of students in the Collaborative Critical Care Certificate Program and on-going curriculum planning
- Clinical supervision and inservice education of nursing staff in critical care areas at Toronto General Hospital

Interested applicants apply to the following address by MARCH 1, 1986:

Irmajean Bajnok
Chairman, School of Nursing
Ryerson Polytechnical Institute
350 Victoria Street
Toronto, Ontario
M5B 2K3

Librarians' pay: 84/85

CAUT's biennial Librarian Salary Survey for 1984/85 is now ready for distribution. The edition includes more tables on experience and rank categories than was the case with earlier editions.

It also includes median salaries, salary scales, and a table showing overall averages. These additions incorporate suggestions made by members after publication of the 1982/83 survey.

One copy of the new survey is being sent to each local and provincial association, Board members, and to everyone on the current mailing list of The Negotiator.

Calling all grads

As I am sure you and your readers are aware, the Alberta College of Art obtained autonomy from the Southern Alberta Institute of Technology and Art on July 1, 1985. I believe the history of the college, (which is 60 years old), and the process of obtaining autonomy would be of interest to your readers.

We now stand along with Emily Carr, OCA and NSCAD as one of the four diploma-granting art colleges in the country. Our enrolment is comparable to Emily Carr and NSCAD, as is our faculty.

One of the primary reasons for letting the art community of Canada know about our new status is to develop as comprehensive a list as possible of our ACA alumni.

We look foward to hearing from everyone who has participated in the College's history.

Douglas G. Morton
President
Alberta College of Art

HELSINKI/from 1

cent in real terms in the period 1988-1989. The decline in university research is even greater.

The advisory body directly challenged this defeatist policy of dismantling the science and research capacity of the United Kingdom, as did the House of Commons Select Committee on Education, Science and the Arts. The Committee called for annual increases in budgets of 3 percent over the rate of inflation for the next five years.

AUT also reported on the decline of British salaries and the attack on tenure by the British government, and its plan for a one-day strike of protest. The meeting supported AUT's opposition to funding cuts and the government's attempt to undermine tenure.

The strike in British universities is the culmination of a major lobbying campaign by the AUT. In November 1985 it organized Higher Education Week, with regional rallies, a lobby of parliament, and meetings on every campus addressed by vice-chancellors, M.P.s and others.

The AUT has received support from the Trades Union Congress of which it is a member, and has vigorously lobbied a wide variety of organizations, including the Confederation of British Industry, the British Association for the Advancement of Science, the Royal Society, and the National Association of Parent/Teachers Associations for support of the universities.

Text of CAUT's message of support to the British AUT: "The Canadian Association of University Teachers supports the AUT in its campaign to draw attention to the harsh consequences of British government policies towards universities. Canadians have for many years regarded British universities as traditionally representing the highest degree of excellence and one of the major reasons for the impact of Britain in the world. Few Canadians can understand why a government would want to attack such highly regarded institutions and to put in question Britain's role in the forefront of the world's universities and their research."

The Thatcher enigma

In the same week as the AUT's strike at all British universities, a campaign called "Save British Science" was launched by 1,500 scientists, including eight Nobel laureates. They bought an advertisement in The Times which cost about $11,000 Canadian. Prof. Joseph Lamb, chair of the campaign and professor of physiology at St. Andrew's, noted that there had been a real decrease of 15 percent in university funding and that the promised further cut of 10 percent "was the final straw."

The same day the advertisement appeared, The Times noted a significant emigration of British neuro-scientists to the United States. The Guardian also carried a story on how British corporations were trying to recruit in South Africa to try to offset some of the brain drain from the United Kingdom.

The Thatcher government's longstanding vindictive attack on British universities, which were once one of the great triumphs of that country and the intellectual backbone of its claim to world distinction, remains one of the baffling mysteries of the postwar world. However, the Conservative government is in some difficulty politically, and the three-party system may in the end give the AUT some room for maneuver.

Melancholy Danes

The Danish Ministry of Education announced plans in February, 1985 for a series of budget reductions in most universities and institutions of higher education. The budget reductions are to be implemented in 1986 and subsequent years and cannot be achieved without firing faculty. Furthermore the Ministry of Education made informal "suggestions" as to who should go.

Extensive activity by the Masters' University Teachers Association and others has reduced some of the effects, but 14 tenured lecturers in science and engineering at the University of Copenhagen were fired in November, 1985.

There has been a significant international protest, supported by the CAUT. The Danish Association reported to the meeting in Helsinki that there was still some possibility of limiting the cuts if the pressure was kept on, owing to the multi-party nature of the Danish parliament and the existence of a minority government.

The Finnish delegation noted that tenure in Finland was a fundamental law of the constitution and could only be changed by an 80 percent majority of parliament. Roughly similar arrangements existed in Norway and Swedcn.

Operandi vs. vivendi

The CAUT reported on the situation in British Columbia, noting the extensive international support, both for its resistance to the legislation of the provincial government and to the attempts by the University of British Columbia to impose unilaterally a redundancy policy and to fire 12 faculty members under that policy.

The meeting welcomed the news that there had been a settlement at UBC. However, CAUT warned that no modus vivendi had been reached between the British Columbia universities and the provincial government.

Global solidarity

The meeting adopted an international declaration of solidarity whose key paragraph read, in part:

"In the light of our common problems we recognize the urgent need for greater cooperation across national boundaries and we pledge ourselves to recommend to our national organizations that they should assist one another in every possible way during these times of crisis for higher education....

University of Regina

Faculty of Engineering

ELECTRONIC INFORMATION SYSTEMS ENGINEERING

Applications are invited for a tenure-track faculty position in the Electronic Information Systems Engineering program. This is a new program in a young and growing Faculty of Engineering, emphasizing computing, communications, and microelectronics.

Duties will include undergraduate and graduate teaching, and development of a strong research program. Applicants should have considerable skills in RF/Microwave systems or control systems/signal processing. A Ph.D. is preferred.

Rank and salary will be commensurate with experience and academic qualifications. Industrial experience will be an asset.

Applications, including the names of three references, should be sent to:

Professor William J. Misskey
Co-ordinator
Electronic Information
Systems Engineering
University of Regina
Regina, Saskatchewan
S4S 0A2

THE UNIVERSITY OF MANITOBA

Production/Operation Management and Management Science

TENURE TRACK POSITIONS

Applications are invited for a TENURE TRACK position in the Department of Actuarial and Management Sciences. The candidate should be able to teach in Production/Operations Management and Management Science, must have a Ph.D., or equivalent, and a demonstrated ability in research. Rank and salary commensurate with education and experience. The appointment will commence on July 1, 1986 or January 1, 1987. Industrial and business experience will be an asset. The Department offers undergraduate and graduate courses in O.R., Actuarial Science, P.O.M., and M.I.S. Applications (with the names of 3 persons from whom confidential references may be obtained) should be addressed to: **Dr. W. Willborn, Chairman, Search Committee, Department of Actuarial and Management Sciences, Faculty of Administrative Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2, Canada.** The University encourages applications from both men and women. In accordance with Canadian Immigration requirements, priority will be given to qualified Canadian citizens and permanent residents of Canada.

University of Regina

Faculty of Engineering

Electronic Information Systems Engineering

Applications are invited for two tenure-track faculty positions in the Electronic Information Systems Engineering program. This is a new program in a young and growing Faculty of Engineering, emphasizing computing, communications and microelectronics.

Duties will include undergraduate and graduate teaching, and development of a strong research program. Applicants should have considerable skills in RF/Microwave systems or control system/signal processing. A Ph.D. is preferred.

Rank and salary will be commensurate with experience and academic qualifications. Industrial experience will be an asset.

In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Applications, including the names of three references, should be sent to:

Professor William J. Misskey, Co-ordinator
Electronic Information Systems Engineering
University of Regina
REGINA, Saskatchewan
S4S 0A2

University of Regina

requires a

ARTIST-IN-RESIDENCE (PRINTMAKER)

TERM (July 1, 1986-June 30, 1988)

Visual Arts Department
Faculty of Fine Arts

DUTIES: To teach all levels of printmaking, minimum of two classes per semester.

QUALIFICATIONS: M.F.A. or equivalent with professional exhibition record in addition to teaching experience.

RANK: Assistant Professor
CLOSING DATE: March 30, 1986

Please submit applications with a curriculum vitae with slide documentation and letters of reference to:

Dr. Robin Swales,
College of Fine Arts
University of Regina
Regina, Sask.
S4S 0A2

Queen's University at Kingston

Department of Civil Engineering

A tenure-track faculty position, beginning July 1, 1986, is available in the Department of Civil Engineering. Applicants must have a Ph.D. in transportation engineering, must be eligible for registration as a professional engineer, and must have the interest and ability to teach undergraduate and graduate courses. A background in transportation engineering or transportation system planning with a combination of theoretical and practical experience is preferred. The successful candidate will be expected to provide leadership in the development of research in the transportation engineering field through individual research projects and by supporting and initiating interdisciplinary activities with other specialty groups within Civil Engineering, with other engineering departments and with the School of Business.

The appointment will be at the rank of Assistant Professor; salary is negotiable and will depend on qualifications. Both women and men are encouraged to apply for this position. In accordance with Canadian Immigration regulations preference will be given to Canadian citizens and permanent residents. Applications, including a curriculum vitae and the names of three referees, should be sent before March 31, 1986 to:

Dr. W. Edgar Watt
Head, Department of Engineering
Queen's University
K7L 3N6

N.S. report is 99% wrong

HALIFAX — Delegates from faculty, student, and administration organizations united in opposition to the major recommendation of the Royal Commission that a "Nova Scotia Council on Higher Education" be created. About 200 attended a two-day meeting in Halifax Feb. 5/6. The meeting was organized by the Association of Nova Scotia University Presidents, and was open to the public.

Speakers included James Downey, President of the University of New Brunswick, and Ron Watt, former Principal of Queen's University who served on Ontario's Bovey Commission.

Downey rejected the Royal Commission's basic premise that the quality of universities has declined in the last 20 years and that something must therefore be fundamentally wrong with universities today. He described this view as the "false nostalgia" common to middle-aged people who remember their own era as a golden age. The fact is that the quality of today's universities is at least as good as those of two or three decades ago; the problem is that demands on universities are increasing and funding is not keeping pace.

Watt, returning from a year's sabbatical studying problems facing universities in the U.S. and the U.K., presented a telling comparison of the recommendations of the N.S. Royal Commission to those of the Bovey Commission.

Bovey came down on the side of diversity and competition as the keys to excellence in higher education; the N.S. Royal Commission believes the answer lies in greater uniformity and highly centralized control.

CAUT Vice-President Allan Sharp challenged another basic premise of the N.S. Commission: that the federal government simply does not have the money to finance higher education properly.

He argued that funds are available, as witness the numbers of "patronage appointments and bank bailouts." What is needed is a reordering of priorities, to channel public funds to the right places.

CLASSIFIED ADS (from page 28)

wherever possible. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Inquiries and resumes should be sent to Professor S. Hoefert, Department of Germanic and Slavic Languages and Literatures, University of Waterloo, Waterloo, Ontario, N2L 3G1. Deadline for applications: the closing date is January 31, 1986 or until the position has been filled.

SLAVIC STUDIES

UNIVERSITY OF OTTAWA, Modern Languages and Literatures, Slavic Studies. Assistant Professor of Polish and Russian tenure-track appointment, commencing July 1, 1986. Ph.D and Publications required. Duties will include teaching of language and literature courses in both the undergraduate and graduate programmes. Salary depends on qualifications and experience. The University of Ottawa is a bilingual institution (English-French), and preference will be given to candidates who are fluently bilingual. In accordance with Canadian immigration requirements this advertisement is directed primarily to Canadian citizens and landed immigrants. Application deadline is 1 March 1986. Send curriculum vitae with names of three referees to: Dr. Andrew Donskov, Chairman, Department of Modern Languages and Literatures, University of Ottawa, Ottawa, Ontario, K1N 6N5

SOCIOLOGY

BRANDON UNIVERSITY, Dept. of Sociology. Applications are invited for a one year term appointment (leave replacement) starting September 1986 for the following teaching areas - Rural Sociology, Sociology of Development. Competence and experience in teaching Stratification and Minorities is also desirable. Ph.D. required. Salary and rank commensurate with qualifications and experience. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Please arrange for curriculum vitae, academic transcripts and three letters of reference to be sent to Dr. Peter John C. Hordern, Dean, Faculty of Arts, Brandon University, Brandon, Man., R7A 6A9, Canada.

YORK UNIVERSITY, Glendon College, Department of Sociology. Applications are invited for a tenure-track position at the Assistant Professor level in the Sociology Department, Glendon College, beginning July 1, 1986, subject to final budgetary approval. Preference will be given to candidates who have teaching and research interests in family and sex roles. Willingness and competence to teach in another major area of sociology will also be an asset. Candidates should possess a doctorate and have a demonstrated ability to teach in both English and French. Prior teaching experience and publications are desirable. Send curriculum vitae together with the names of at least three referees to Professor Richard Weisman, Department of Sociology, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. The deadline for applications is March 3, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE YORK, College Glendon, Département de sociologie. Le département de sociologie du Collège Glendon, Université York, met en concours, sous réserve d'approbation budgétaire, un poste de chargé(e) de cours menant à la permanence, dont la date d'entrée en fonction est le 1er juillet 1986. Les candidats auront, de préférence, donné des cours ou effectué des recherches sur les rôles masculins, féminins et familiaux, et auront un atout supplémentaire s'ils sont susceptibles de donner de cours dans un autre domaine important de la sociologie. Ils devraient avoir un doctoral, être capable d'enseigner en anglais et français et, si possible, avoir déjà enseigné et publié. Faire parvenir son curriculum vitae et le nom d'au moins trois répondents au Professeur Richard Weisman, département de sociologie, Collège Glendon, Université York, 2275 avenue Bayview, Toronto, Ontario M4N 3M6. La date limite de soumission des candidatures est le 3 mars 1986. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents.

UNIVERSITY OF GUELPH, Department of Sociology and Anthropology. The Department of Sociology and Anthropology of the University of Guelph has been authorized to invite applications for a probationary appointment beginning September 1, 1986, at the rank of Assistant Professor. Applicants must have completed their Ph.D. A primary qualification is a commitment to research in rural sociology, emphasizing rural Canada. Qualified applicants will also be expected to have a firm commitment to undergraduate and graduate teaching. It is anticipated that anyone appointed to this position will strengthen the relationship between the Department of Sociology and Anthropology and Guelph's University School of Rural Planning and Development. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be sent to Dr. Wayne E. Thompson, Professor and Chairman, Sociology and Anthropology, University of Guelph, Guelph, Ontario, N1G 2W1. Position subject to final budgetary approval.

UNIVERSITY OF SASKATCHEWAN, Department of Sociology. Applications are invited for a tenure-track Assistant Professor Position (current floor $29,500), effective July 1, 1986 (subject to budgetary confirmation). We are seeking candidates in any area of Sociology with a strong commitment to research and good teaching. The Ph.D must be completed by the summer. Send vitae and arrange for three letters of recommendation and copies of publications to: B. Singh Bolaria, Head, Department of Sociology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SPANISH

UNIVERSITY OF OTTAWA, Modern Languages and Literatures. Spanish. Assistant Professor of Spanish peninsular literature, tenure-track appointment commencing July 1, 1986. Experience in teaching Spanish language and literature will be an advantage. Candidates should have a Ph.D., publications, and native or near-native fluency in Spanish. Salary will depend on qualifications and experience. The University of Ottawa is a bilingual institution and preference will be given to candidates with a knowledge of French and English. In accordance with Canadian immigration requirements this advertisement is directed primarily to Canadian citizens and Permanent residents. Application deadline: April 10, 1986. Please send Curriculum Vitae together with names of three referees to: The Chairman, Department of Modern Languages and Literatures, University of Ottawa, 550 Cumberland, Ottawa, Ont., K1N 6N5

STATISTICS

UNIVERSITY OF ALBERTA, Statistics and Applied Probability. The Department of Statistics and Applied Probability invites applications for a limited term (6-12 months) position in any area of statistics or probability at the assistant professor level (salary $2526.33/mo.) effective September 1, 1986. The appointment will be made subject to funds being available. Closing date: June 15, 1986. The University is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested individuals should send a vitae to: Dr. J.R. McGregor, Department of Statistics and Applied Probability, University of Alberta, Edmonton, Alberta, Canada, T6G 2G1.

UNIVERSITY OF NEW BRUNSWICK, Statistics. The Department of Mathematics and Statistics at the University of New Brunswick has a tenure track position for a Statistician beginning July 1, 1986. Ph.D. required (or near completion) with preferably a background in applied statistics. Duties to include undergraduate teaching, graduate student supervision, and research. Send an up-to-date curriculum vitae and the names of three referees to Dr. Stefan Rinco, Chairman, Department of Mathematics and Statistics, University of New Brunswick, P.O. Box 4400, Fredericton, N.B., E3B 5A3. Applications will be received until the position is filled. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and legal residents of Canada.

THEATRE

CONCORDIA UNIVERSITY, Department of Theatre. Scenography Costume Position Concordia University anticipates approval to fill a regular senior scenography faculty position beginning June 1, 1986. This position is that of a full-time, tenure-track design and technology comprehensive generalist with emphasis in costume. The Department of Theatre has 11 full-time faculty, including 5 in scenography. It has 3 full-time scenography staff and a number of student assistants. One hundred and twenty students pursue BFA programmes in Theatre, Performance, Drama in Education, and Honours in Scenography. The Department wishes to hire an effective, experienced teacher with an MFA or equivalent training. Relevant profes-

(More on page 8)

McMASTER UNIVERSITY

On July 1, 1985, the newly-established Department of Computer Science and Systems assumed responsibility for Computer Science at McMaster, succeeding the Unit for Computer Science which had been attached to the Department of Mathematical Sciences. Computer Science has been taught at McMaster since the early sixties. The University is committed to the development of a strong research-oriented department. Current research in the Department is concentrated in the areas of modern software engineering environments, concurrent systems, rigorous software design, distributed real-time data acquisition, artificial intelligence tools and models, computer graphics and geometry, and graph theory.

One tenure-track position is available at the moment. Candidates should have a Ph.D., demonstrated teaching ability and proven research record. Expertise in areas related to software development (programming languages, compilers, operating systems, software engineering, database management, computer graphics) are especially desirable but outstanding applications in any area of Computer Science will be welcome. Responsibilities include teaching at undergraduate and graduate levels, and research. Salary is competitive, commensurate with qualifications and experience. Starting date: July 1, September 1, 1986 or January 1, 1987.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents.

Departmental computing facilities comprise a VAX-11/780, Convergent Technology Megaframe with two application processors, three Pixel-80s, a micro VAX 1, a graphics facility built around a PDP-11/23, and a microcomputer laboratory. All faculty offices contain an IBM PC and are linked to the departmental computer by an Ethernet LAN. Faculty also have access to the University facilities which include a Control Data Cyber 170/730 and an FPS 264 array processor, several DEC VAX's and HP 3000's.

Please send curriculum vitae and arrange for three letters of reference to be sent to:

Peter E. Lauer
Chairman
Department of Computer Science and Systems
McMaster University
Hamilton, Ontario, Canada, L8S 4K1

THE UNIVERSITY OF MANITOBA

invites applications and nominations for the position of

Dean Faculty of Management

The Faculty of Management (formerly Administrative Studies) at the University of Manitoba has a complement of 48 full-time academic staff, 4 full-time and 10 part-time sessional lecturers, with a support staff of 16. The Faculty offers programs leading to the Bachelor of Commerce (Honors), Master of Business Administration and Master of Science degrees. A Ph.D. program has received academic approval but has not yet been introduced.

The December 1985 enrolment in the Faculty was 1,221 full-time and 263 part-time undergraduate students, as well as 91 full-time and 100 part-time graduate students.

Applicants should have a commitment to the development of the Faculty, to excellence in teaching and research and to the fostering of links with the business community. They should possess and have demonstrated strong leadership and administrative ability.

The appointment is expected to commence at a mutually convenient date, as early as possible but in no event later than July 1, 1987, and will be for a term of normally 5-7 years. Reappointment is possible under the University's policies.

The University encourages both women and men to apply. Persons with national reputations in the academic or business worlds are encouraged to apply. Priority will be given to those who are Canadian citizens or permanent residents of Canada.

Applications (with the names of 3 persons from whom confidential references may be obtained), nominations and suggestions should be directed to: Dr. F.G. Stambrook, Vice-President (Academic), Room 202 Administration Building, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Closing date for receipt of applications is March 14, 1986.

LANSDOWNE PROFESSOR OF LAW

Applications are invited for a new Chair in Law tenable in the Faculty of Law, University of Victoria, as from July 1, 1986.

This position is tenured. It is the first named Chair in a Faculty established in 1974 and accommodated in an attractive new building since 1980. The Faculty has a first class library and a permanent teaching staff of 22, plus term appointees and part-time lecturers. The students number 300 and are drawn from all parts of Canada. The great majority of them enter their law studies as graduates in another discipline. The Faculty offers a three year LL.B. degree, which is accredited by all provincial Law Societies in common law Canada for the purpose of students proceeding to Call and admission.

The University of Victoria has approximately 500 faculty members, over 9,000 undergraduate students and nearly 1,000 graduate students. In addition to the Faculty of Law, the University has Faculties of Arts and Science, Education, Engineering, Fine Arts, Human and Social Development and Graduate Studies.

The successful applicant will be a person of national and international reputation who will enhance and encourage scholarship and research in his or her areas of specialization, so adding to a tradition of sound scholarship, innovative teaching and research which is well established in the Faculty.

Candidates in any given field of law are invited to apply, but preference may be given to those with particular accomplishments in (1) Business and tax law; (2) International commercial/trade law; (3) Legal skills and dispute resolution; (4) Private law subjects, comparative law, legal theory and history; or (5) Constitutional law and civil liberties.

Salary, conditions and benefits to be negotiated, but these will be in line with terms of appointment associated with comparable senior academic positions in the Faculty.

Applications will be accepted until March 15, 1986 and should be submitted to Dean William A.W. Neilson, Faculty of Law, University of Victoria, P.O. Box 2400, Victoria, B.C., Canada, V8W 3H7. Telephone: (604) 721-8147. Telex: 0497222.

UNIVERSITY OF VICTORIA

The University of Victoria offers equal employment opportunities to qualified male and female applicants

CLASSIFIED ADS (from page 7)

sional experience is also desired. Candidates should be collaborative artists and should have evidence of competency in several components of scenography. They should have an emphasis in costume design and technology and a strong background in visual art and aesthetics. They should also possess strong leadership and administrative abilities. The language of instruction is English, but a working knowledge of French is strongly desired. A teaching assignment of four courses (12 credits) per year is considered appropriate for faculty members who demonstrate clear evidence of productivity in research and scholarship. Concordia recognizes creative activity as scholarship. Teaching assignments include costume design, history, and technology as well as participation in workshops, production designing and/or supervising student designers and student technicians in the production programme. Credit may also be given for collaborating with the Costumers in running the costume shop. The appointment will be made at the level of Assistant Professor (salary floor $28,547.00). In accordance with Canadian immigration policies, this notice is directed to Canadian citizens and permanent residents. Applications, including resume and the names, addresses, and telephone numbers of at least three references should be sent to Gerry Gross, Chair, Department of Theatre, Concordia University, 7141 Sherbrooke St. West, Montreal, Quebec, H4B 1R6 by April 1, 1986. Candidates are encouraged to include up to 20 slides of their work, but not to send portfolios unless requested to do so.

TOXICOLOGY

UNIVERSITY OF ALBERTA, Faculty of Medicine. Senior Scientist in Toxicology. The University of Alberta is seeking a senior scientist to develop a basic toxicological research group with the Faculty of Medicine under the auspices of the Alberta Heritage Foundation for Medical Research. Applicants should have accomplished internationally recognized research in toxicology at a mechanistic level. The successful candidate will have an opportunity to recruit additional group members and technical staff and to design and equip a laboratory appropriate to the planned investigation. Access to the outstanding toxicology research facilities at the Alberta Environment Centre in Vegreville (one hour away) can be negotiated. The anticipated emphasis of the group will be mechanisms of toxicity and adaptations and their expressions as population incidence phenomena, including thresholds. The group is expected to maintain a science rather than a service orientation but to be available for consultation and collaboration on a selective basis with other existing and developing groups interested in clinical applications, population studies, and biotechnology. Salary will be commensuate with qualifications and experience, and rank will be at full Professor level. Academic unit to which the successful applicant will be appointed will depend on their credentials. The search will continue until an appropriate candidate is identified and a proposal is submitted to the Heritage Foundation. Candidates or nominators are invited to inquire in confidence before making formal application, a detailed curriculum vitae, bibliography (with selected reprints if available), statement of research interests and names of several references who may be contacted easily. In consideration of the application should be sent to Dr. T.L. Guidotti, Chairman, Toxicology Initiative Search Committee, Dept. HSA and Community Medicine, University of Alberta, Faculty of Medicine, Edmonton, Alberta, T6G 2G3.

TRANSLATION

YORK UNIVERSITY, Glendon College, School of Translation. Applications are invited for a tenure-track position at the Assistant Professor level beginning July 1, 1986 in the School of Translation, subject to final budgetary approval. Candidates should possess experience in translation and technical writing as well as a PhD in Linguistics or a related field. Teaching duties will include Specialized Translation at third or fourth year level for anglophone students, Specialized Translation into English for francophone students, Advanced ESL courses, Comparative Stylistics, Technical Writing Courses. Candidates should be willing to help in the development of a graduate programme as well as having research interests and expertise in translation in specialized areas, composition and technical writing, and comparative stylistics. Send curriculum vitae and names of at least three referees to: C. Klein-Lataud, Director, School of Translation, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. Deadline for applications is February 28, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

VISUAL ARTS

YORK UNIVERSITY, Faculty of Fine Arts. Assistant Professor, Interdisciplinary Studio/Visual Arts Sabbatical Replacement. Applications are invited for a full-time sessional 12 month contractually limited position of Assistant Professor to teach Interdisciplinary Studio at the undergraduate level. The appointment begins July 1, 1986. Duties include Committee work, area planning and student advising. Candidates must be mature, active artists interested in a residency with challenging and exciting students in the Interdisciplinary Studio area. Requirements: A mature working artist with a special interest and experience dealing with any or all media of installation art, film and video with computer interface. Preferred is a Master's Degree in Fine Arts (Visual Arts) or the equivalent, an interest in word text and language art, and teaching experience at the post-secondary level. An ability to communicate effectively in English is essential. Applications should include curriculum vitae, statement of teaching philosophy, slides and/or other supporting documentation, and no less than three references. Applications for the Sabbatical Replacement and the part-time positions should be directed to: Tim Whiten, Chairman, Department of Visual Arts, York University, 4700 Keele Street, North York, Ont., M3J 1P3. Application deadline is March 15, 1986. All positions are subject to sufficient enrolment and budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF VICTORIA, Faculty of Fine Arts. The Department of Visual Arts invites applications for the following position for the academic year 1986/87. Painting and Drawing Instructor at the undergraduate level, with an ability and interest in teaching Art Theory. This position will be a sessional appointment for one year only, at the rank of Lecturer. Applicants should have an M.F.A. or equivalent with some exhibition record. Previous teaching experience would be advantageous. Applications accompanied by slides/photographs and the names of 3 referees should be sent to: Professor Donald Harvey, Chairman, Department of Visual Arts, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Deadline for receipt of applications is March 29, 1986. Canadian immigration regulations now require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants.

YORK UNIVERSITY, Faculty of Fine Arts. Applications are invited for part-time teaching positions in Painting and Photography at the undergraduate level for the summer session June 30 to August 8, 1986. A Master's Degree in Fine Arts (Visual Arts) or its equivalent is preferred and teaching experience at the post-secondary level. An ability to communicate effectively in English is essential. In addition, applications are invited for a part-time teaching position in Aesthetics of Sculpture for the summer session. A Master's Degree in the studio area of sculpture or equivalent is preferred as well as an advanced degree in Philosophy with a focus on Aesthetics of Sculpture dealing with phenomenology and structural anthropology and teaching experience at the post-secondary level. The applicant should be familiar with works and contemporary processes of sculpture in Canada and the U.S. since 1960. An ability to communicate effectively in English is essential. All positions are subject to sufficient enrolment and budgetary approval. Send applications with curriculum vitae, a statement of your teaching philosophy, slides of recent work and no less than three references to: Tim Whiten, Chairman, Department of Visual Arts, Faculty of Fine Arts, York University, 4700 Keele St., North York (Toronto), Ontario, M3J 1P3. Application deadline is March 15, 1986. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

FACULTY EXCHANGE CENTRE

THE FACULTY EXCHANGE CENTRE, non-profit faculty-administered, helps arrange teaching and/or housing exchanges in North America and overseas. For details send self-addressed envelope and two postal coupons to 952 Virginia Avenue, Lancaster, Pennsylvania, U.S.A., 17603.

ACCOMMODATION

LONDON, ENGLAND: 2 bedroom flat for rent. Modern conversion of top floor of late Victorian house. Gas central heating. Fully furnished. Modern bathroom with shower. New kitchen. Washing machine. Quiet neighbourhood in North London. 20 minutes by public transit to West End. Available Feb. to Oct. 1986. Contact British Flat, 195 Cambridge St. N., Ottawa, K1R 7A8, Tel. (613) 234-0814.

Algoma University College

Algoma University College is seeking sessional instructors for the coming Spring and Summer terms. The following courses are tentatively listed for offering.:

Spring Term (April 22-June 27):
ANTR 2025 Elementary Archaeology
BIOL 1700 Structure and Function of the Human Body
ACCT 1105 Principles of Accounting
COMM 4715 Commercial Law
COSC 1605 Introductory Computing for Business
ECON 1005 Introduction to Economics
ECON 3445 International Trade
FRAN 1505 Francais Ecrit et Parle
MATH 1911* Finite Mathematics
MATH 1912* Elementary Calculus
MATH 2035 Advanced Calculus
MUSC 4025 Special Topics in Music History
PHIL 1115 Introduction to Philosophy
POLI 3515 Political Modernization, Change and Stability
PSYC 2305 Psychology of Industry and Work
PSYC 3256* Design and Analysis I
SOCI 1015 Understanding Society
SWLF 3815 Social Welfare and the Family

Summer Term (July 2-August 9)
COMM 1000 Business Organization and Management
COSC 1416* Introduction to Scientific Computing
ENGL 2125 Science Fiction and Fantasy
ENGL 3515 Creative Writing
FILM 2105 World Cinema
PHIL 3375 Classical Chinese Philosophy
PSYC 2805 Psychology of Human Relations
SOCI 3095 Canadian Society

*indicates hall course

Salary per full course is $3300.

Interested applicants should submit a letter of application with a current Curriculum vitae and names of three referees to:
Dr. Thomas A. Allway
Academic Dean
Algoma University College
1520 Queen Street East
Sault Ste. Marie, Ont. P6A 2G4

Deadline for all applications is March 1, 1986.

Algoma University College is a small liberal arts college dedicated to quality instruction in a personal environment.

Accidental Nuclear War - A Growing Risk?

International Conference - May 26 to 30, 1986
The University of British Columbia, Vancouver, B.C.

For: **Social Scientists, Computer Professionals, Defense Analysts, Military, Policy Makers**

Fee: **$150 Cdn. or $115 U.S. plus accommodation (available on campus) Payable to: University of British Columbia**

Registration: **ANW Conference, U B C Centre for Continuing Education, 5997 Iona Drive, Vancouver, B.C. V6T 2A4**
Tel: 222-5237

Sponsor: Science for Peace
Funding: Canadian Institute for International Peace and Security
The Disarmament Fund: Canadian Department of External Affairs

Nipissing University College

Faculty of Arts

Nipissing University College requires qualified university instructors to teach the following courses, pending Senate approval.

Spring Session 1986
(April 21, 1986 to June 27, 1986)

ENGL 3115E: English Literature of the Romantic Period
GEOG 1025E: Introduction to Applied Geography
HIST 1205E: Europe Since 1500
HIST 2105E: History of Medieval Europe
PHIL 2705E: Eastern Philosophy
POLI 2705E: Canadian Government and Politics
PSYC 3306/3307E: Learning/Laboratory in Learning and Memory
SWLF 3255E: Rural Social Welfare

Summer Session 1986
(July 2, 1986 to August 15, 1986)

ANTR 2045E: Peoples of the World
CLAS 2305E: The Greek and Roman Historians
PSYC 3615E: Psychological Disorders in Children
SOCI 1015E: Understanding Sociology
SOCI 2235E: The Sociology of Human Sexual Behaviour

The stipend is $4,130 (under review) plus moving and accommodation allowances. Please send a curriculum vitae and arrange to have three letters of reference sent to Dr. Roman Brozowski, Dean of Arts at:

Nipissing University College
Box 5002
Gormanville Road
North Bay Ontario
P1B 8L7
(705)474-3450

LUTHER COLLEGE

The University of Regina
Regina, Saskatchewan, Canada

Luther College, a federated college of the University of Regina and a member of A.U.C.C., invites applications for possible (tenure track) appointments in the following areas:

French: comb. with linguistics/or Latin/or classics helpful
Geography: human; management of resources and regional interest an asset
History: Renaissance and Reformation
Music: Organ performance; general theory and history

Time of Appointment: At least two of the above positions will be filled effective July 1, 1986 (subject to budgetary conditions).

Qualifications: PH.D. or equivalent preferred; breadth of interest an asset.

Primary assignment: teaching undergraduates in introductory classes as well as in concentration area. Other duties in accordance with College goals. Ongoing research.

Salary and rank: Commensurate with qualifications and experience.

Salary floors: Lecturer $22,195.
Assistant Professor $25,934.
Associate Professor $33,914.
Pension and other benefits

For information: The general objective of Luther College is stated in the words: "Quality liberal education in a Christian context." The special mandate given a federated college by the University of Regina is to provide a small college atmosphere within the larger university and to assist the University in its task of reflecting on values. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

Applications including curriculum vitae and the names of three references are to be sent to Dr. Roland E. Miller, Academic Dean, Luther College, University of Regina, Regina, Saskatchewan, Canada S4S 0A2. Closing date for receipt of application: date when positions are filled.

$$$$

c) *teacher's exchange fund* — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

d) *travelling expenses* — incurred by an employee.

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses" below).

In Quebec the interest paid on a loan, made for the purchase of an automobile is deductible starting in 1984. The deduction is the lesser of 20% of the interest paid on the loan or $500.

e) *dues and other expenses of performing duties.*

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

f) *unemployment insurance premium* — (Paragraph 8 (1) (k) «70a»).

g) *Canada or Quebec Pension Plan contributions* — Paragraph 8 (1) (L) «70b»).

h) *contributions to a registered pension plan (RPP)* — up to $3,500 ($5,500 in Quebec) each year in respect of current services if retained by the employer from salary. (Paragraph 8 (1) (m) «70R, 71»). If the employee's contractual contribution to the plan is less than $3,500 ($5,500 in Quebec) then all or part of the shortfall may be made up through voluntary contributions if the plan so provides.

Independently of the above, a teacher may, if his registered pension plan so permits, make additional voluntary contributions up to $3,500 ($5,500) in Quebec) a year in respect of past services. (Subparagraph 8 (1) (m) (ii) «71»). A teacher employed by Her Majesty or by a tax-exempt organization such as a university is allowed this privilege as long as he/she has at least one year's prior eligible service, either with the present employer or with a previous employer if the current employer's Registered Pension Plan recognizes the service with a previous employer. (Subsection 8 (7) «73»).

In other words, a teacher may put as much as $7,000 ($11,000 in Quebec) a year into his registered pension plan.

i) *contributions to a registered retirement savings plan* (RRSP) — a teacher may choose to supplement his university pension by paying premiums into a registered retirement savings plan. Such premiums are deductible up to a limit of the lesser of 20% of earned income and $3,500; minus the amount of registered pension fund contribution including both current and past service contributions. If paid within 60 days after December 31, the RRSP contribution may be treated as if it was paid in the prior year, in which case it will be measured against RPP contributions of that year for deductibility.

Should a teacher contribute at least $3,500 to his RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP. However, he will still be entitled to deduct the contributions to the RPP up to $7,000 as discussed, even though he contributes to an RRSP.

If you do contribute to an RRSP and you cannot deduct the contribution in that or the prior year, because for example you have contributed $3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must normally be included in your income and is subject to tax. However, the refund will not be taxed provided the refund of the excess is received before the end of the year following that in which the Assessment Notice disallowing the deduction is received.

For example, suppose you contribute $1,000 to an RRSP in January 1985, which you cannot deduct in either 1984 or 1985, and your 1984 return is assessed in 1985 disallowing the $1,000 deduction (you may not have even claimed it knowing it was not deductible). The refund of the $1,000 must be received by the end of 1986 to be exempt from tax.

Where the contribution in a year in respect of an RRSP is in excess of $5,500, the refund of the excess contribution will be fully taxable. Alternatively, if such an excess is left in the plan, there will be a penalty tax of 1% per month levied on the excess contributions until repaid.

For employees who are not entitled to benefits under a registered pension plan the limit of contribution into an RRSP is the lesser of 20% of earned income and $5,500. (Subsection 146 (5) «922»).

A taxpayer may also claim a deduction for payments into a retirement savings plan registered in the name of his spouse. In such cases, the limits described above will apply to the aggregate of his contributions to both RRSPs. (Subsection 146 (5.1) «923»).

In the past, some taxpayers have contributed tax deductible dollars to a spousal RRSP which would be immediately deregistered thus bringing the funds into the income of the spouse. Subsequent amendments require that spousal plan contributions deductible in the year and deducted in the previous two years must be included in the income of the contributor if withdrawn during the year. (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1», 931.3, 931.4, 931.5»). The deductibility of interest on funds borrowed to contribute to registered pension plans (RPPs) and registered retirement saving plans (RRSPs) has been withdrawn for loans taken out after November 12, 1981. Taxpayers who contribute their own savings to these plans will be unaffected.

Since March 30, 1983 any deduction is prohibited for interest on indebtedness incurred for the purpose of making a contribution to a registered pension plan or RPP a registered retirement saving plan (RRSP).

For the 1982 and subsequent taxation years, a taxpayer will be allowed to transfer funds on a tax-free basis from his/her registered retirement savings plan to a registered retirement savings plan for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Until recently, a taxpayer nearing retirement was offered two choices for funds held in an RRSP: either convert the balance into a life annuity before his 71st birthday, or withdraw the funds before that time and pay tax on them immediately. These rules were amended in 1978 to offer at least two further alternatives.

Now, after age 60 and before the end of the year in which you reach age 71, you will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

— an annuity for life,
— an annuity for a fixed term to age 90, or
— a new plan, called a registered retirement income fund (RRIF), out of which payments will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

An article entitled "Income Tax and Senior Citizen" has been published by CAUT and copies are available upon request from CAUT or OCUFA. The article deals with a number of income tax issues which are of particular interest to persons who are approaching, or who have reached retirement age.

j) *contributions to a registered home ownership saving plan* (RHOSP) — The RHOSP program is discontinued at December 31, 1985 and contributions made after May 22, 1985 are not deductible for tax purposes. Funds invested in an RHOSP on or before May 22, 1985 continue to earn investment income free of federal tax until December 31, 1985. After that date income earned will be taxable but the value at December 31, 1985 may be withdrawn at any time without any federal tax. All withdrawals are taxable in Quebec unless used for the purchase of a house.

k) *moving expenses* are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", IT 178R2 and form T1-M.

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

l) *child care expenses* may normally be claimed only by the mother although the father may be eligible under certain circumstances. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

m) *Stock Savings Plan (SSP) (Quebec residents only)*

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 20% of his earned income less contributions to a Registered Pension Plan (RPP), or a Registered Retirement Savings Plan (RRSP). However, the total of all contributions to the three plans cannot exceed $20,000. Thus, a teacher with an income of $40,000 and contributions of $3,500 to a RPP and a RRSP may invest $4,500 in a SSP, i.e. 20% of $40,000 less $3,500. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 150% of their purchase price, certain others for a 100% deduction and still others (large corporations) for a 50% deduction.

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred by him in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. They must be prepared to document such expenses if requested to do so.

Commencing January 1, 1980 an individual in business may deduct salary paid to a spouse, providing the expense meets the normal tests. Prior to that, an individual could only pay a salary to his spouse through a corporation.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Special note: taxation of artists and writers

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

The major recommendations of this sub-committee were accepted by the Minister of National Revenue in July 1984. It is now possible to include information about your status as a legitimate artist and writer when dealing with deductions related to artistic business losses.

The implementation of this new guideline will be monitored closely by CAUT to ensure members are treated fairly.

Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he may establish one in his home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible.

The maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs 35, 36 and 37.) Only one home per married couple is eligible for the principle residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph 38). The federal budget of May 23, 1985 proposes to eliminate all tax on capital gains up to $20,000 in 1985.

Capital cost allowance on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rate under Class 8 is 20% and is applied to the fair market value at the time they were converted from personal to business use or to cost if acquired directly for business purposes. At the close of each year the capital cost allowance (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be 20% of the residual balance which is described as the "undepreciated capital cost". (See example below). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and part-

ly for pleasure. A claim for the expenses requires some record of the total costs and of the portion reasonably allocable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Oepartment that he/she is entitled to the expenses claimed. He/she should be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including *out-of-town* business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the assets in the class, being the original cost less accumulated depreciation. In Quebec, the costs of depreciation are limited to 1/5 of the depreciation to which the contributor would have right if he used his automobile solely for business affairs. The rate of depreciation will then generally be reduced to 6%. Finally, in Quebec the maximum eligible capital cost is $12,000, for automobiles acquired on or before May 22, 1984, and the maximum eligible capital cost is $16,000, for automobiles acquired after May 22, 1984.

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business:

If the taxpayer has traded in his car during the year he must add the purchase price of the new one to the undepreciated residue or undepreciated capital cost of the old car. For the purposes of calculating the capital cost allowance in the year of acquisition, the taxpayer would first calculate the capital cost allowance on the undepreciated balance at the beginning of the year, and add it to the calculation of capital cost allowance on one-half the cost of acquisition less the proceeds of disposition in the year.

If there were no acquisitions in the subsequent year, capital cost allowance would be calculated in the normal manner on the full undepreciated capital cost at the end of the taxation year.

An example may clarify:

Car purchased in 1982 for	$10,000
Capital cost allowance for 1982	
30% of $10,000 X 1/2	1,500
Undepreciated capital cost	
December 31, 1982	8,500
Capital cost allowance for 1983	
30% of $8,500	2,550
Undepreciated capital cost	
December 31, 1983	5,950
Capital cost allowance for 1984	
30% of $5,950	1,785
Undepreciated capital cost	
December 31, 1984	4,165

In 1985 the taxpayer traded this car in for a new one priced at $12,000. He paid $5,000 in cash and received a trade-in allowance of $4,000. The new capital cost allowance is determined by setting up notional separate classes for both the old and the new cars, as follows:

Capital cost allowances for 1985	
1st car — 30% of $4,165	$ 1,250
2nd car — 30% of ($12,000 - 4,000)	1,200
2	2,450

The undepreciated capital cost at the beginning of 1986 would be $9,715 (4,165 plus 12,000, less 4,000, less 2,450).

His statement of automobile expenses for 1985 might comprise the following:

Operating expenses	
Gasoline	$2,000
Car wash	45
Parking	40
Repairs	150
Licence	45
Insurance	400
Finance charges	300
	$2,980
Capital cost allowance	2,450
Total	5,430
Kilometres travelled	
Old car — odometer reading when sold	64,000
— odometer reading January 1, 1985	53,000
Kilometres — old car	11,000
New car — odometer reading December 31, 1985	9,700
Total kilometres — both cars	20,700
Cost per kilometre — 26 cents (5,430 ÷ 20,700)	
Total business use of automobile for the year	3,000 km
Automobile expense claim — 3,000 x 26	$780

For Quebec income tax special rules apply for automobiles used for personal and for business purposes, as follows:

a) registration, driver's licence and insurance costs are not deductible.

b) beginning in 1984, interest on a loan made to purchase an automobile is deductible only to the extent of the lesser of $500 or 20% of the interest expenses.

c) repairs, maintenance and fuel costs are deductible only to the extent that the business portion thereof exceeds $100 per month of operation.

d) the maximum capital cost on which capital cost allowance may be calculated is $12,000, or, for an automobile acquired after May 22, 1984, $16,000.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" below).

The following statement is a typical example:

Income Statement for the Year Ending December 31

Income — professional fees earned	$4,000
Expenses	
Office (see statement below)	$460
Stationery and supplies	50
Books and periodicals	200
Professional society fees	60
Automobile (see above)	480
Capital cost allowance — furnishings	480
Total	$1,730
Net professional income	$2,270

Statement of office expenses

Realty taxes	$1,000
Interest on mortgage	1,600
Insurance	200
Heat	600
Telephone	150
Water	75
Light	55
Total	$3,680
One-eighth	$460

(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment

Class 8 — 20%	
Undepreciated capital cost	
January 1, 1985	$2,000
Purchase — electric typewriter	850
	2,850
Less proceeds of disposal of old typewriter	50
December 31, 1985	2,800
Capital cost allowance for 1983	
20% of 2,000	$400
20% of (850 - 50)	80
2	$480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

Such corporations now pay a federal tax of 46% less a 10% abatement, plus provincial tax which varies from 10% to 16%, for an overall rate of 46% to 52%.

To ensure that individuals who use such corporations do not retain any undue advantage through the corporation, the only deductions allowed to the corporations are the wages, salaries and other employment benefits paid to these incorporated individuals.

Fiscal Year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferment of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1985. The income for the twelve months ending January 31, 1985 will not be reported by the taxpayer until he/she files the 1985 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1984. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period"

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented; or the date when the bill would have been presented if there were no delay in presenting it, whichever is earliest. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve against doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

Scholarships, fellowships, bursaries, prizes and research grants

The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Scholarships, fellowships, bursaries and prizes

Paragraph 56 (1) (n) «312g» requires that the total of all amounts *received* during a year in respect of any or all of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312h» and the $500 exemption is not appliedble in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the **primary purpose** is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.

A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all of his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment on funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years, from his fellowship, as well as the total amount of his research expenses from his research grant.

Sabbatical leaves

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

On February 25, 1983 Revenue Canada, Taxation issued IT-221R2 dealing with residency. The bulletin is applicable to individuals leaving Canada after May 26, 1980. It will not apply to an individual leaving Canada after that date to fulfill a written contract entered into by his employer prior to July 24, 1979 to provide services outside Canada. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residentialties of an individual to be his/her dwelling place(s),

his/her spouse and his/her dependants and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it an non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants. "If a married individual leaves Canada, but his spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc...) or social ties (e.g. resident club memberships, etc...) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;
b) a seasonal residence in Canada;
c) professional or other memberships in Canada (on a resident basis); and
d) family allowance payments.

Overseas employment exemption

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. Since 1984, an employee may be granted an income-tax reduction equal to 80% of his overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses

A university teacher who plans to carry on research during sabbatical leave should arrange his affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the new guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If he is obliged to pay foreign income taxes on any part of his world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, he should make certain that he receives sufficient sabbatical income in the form of research grants to cover his research expenses.

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35), and until 1981 was allowed personal exemptions accorded to residents in the ratio of his Canadian income to his world income (IT-171, paragraph 4). However, for 1982 non-residents are allowed to claim such personal exemptions only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. For 1983 and subsequent years this limitation was broadened to allow exemptions, medical expenses and certain other deductions where there are certain additional types of income as specified in Section 115. Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and
b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income, (b) and (c) above, will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada for tax purposes he must declare and pay tax on his world income. If he establishes non-resident status he is then taxable in Canada only upon income from sources within Canada. He may, however, become taxable on part or all of his world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. This deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094». A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

Canadian investment income of non-residents

With a few minor exceptions, dividends, interest, rents, royalties and other passive income interest, payable to non-residents from sources within Canada are subject to withholding tax. The rates may be from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures and will perform this service for their customers.

Canadian departure tax

Persons giving up Canadian residency should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) «242-247»). Exemptions and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents but without personal exemptions for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agent's fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the 15% or 25% already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the residence since they will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowances on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, 1984 under a lease running from September 1, 1984 to August 31, 1985. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000 from rental income received during the period of September 1, 1984 to December 31, 1984. The 1/2 rule applies because the furnishings were converted from personal use to rental property after November 12, 1981. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1985 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recuperated in 1985. If the fair market value should exceed $10,000 the excess is a capital gain, which was taxable at 1/2 of the ordinary tax rates under the old law. Under the 1985 Federal Budget proposals (not yet law) capital gains will be free of tax up to $20,000 for 1985. The teacher will be entitled to no capital cost allowance for 1985 in any event since property was not in use as a business asset on December 31, 1985.

The above example assumes that the teacher had a cash profit of at least $1,000 during the period from September 1, 1984 to December 31, 1984. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use of property (see subsequent discussion on "Election under subsection 45 (2) «284»" for further detail).

2. As an alternative to the procedure described above the non-resident may elect to file Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15%) of the estimated *net* amounts of rental income before deducting capital cost allowance which became available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See Schedule number 7 of the 1984 Individual Income Tax Return).

Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition; also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1) «8» during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expense *except capital cost allowance*) is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing him to work at another location.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation. Under the 1985 Federal Budget proposals any capital gains up to $20,000 would be free of tax in any case.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada; however, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.
(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.
(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadian who plan to go abroad are discussed in the following sections.

International Tax Treaties

Canada is currently engaged in extensive tax treaty negotiations and, in some instances, renegotiations.

As of July 5, 1985, Canada has ratified and proclaimed in force tax treaties with 35 countries: Australia, Austria, Bangladesh, Barbados, Belgium, Denmark, The Dominican Republic, Egypt, Finland, France, The Federal Republic of Germany, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Republic of Korea, Malaysia, Morocco, The Netherlands, New Zealand, Norway, Pakistan, The Philippines, Romania, Singapore, South Africa, Spain, Sweden, Switzerland, Trinidad-Tobago, Tunisia, The United Kingdom and The United States. Treaties have been negotiated with 4 more countries, Cameroon, Ivory Coast, Kenya and Sri Lanka, but had not been ratified at July 5, 1985. Some details of the provisions of these treaties are given in Revenue Canada Information Circular No. 76-12R3.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provisions will modify the local laws.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (c) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Drganization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of D.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model.

The Model Convention contains the following articles which may be of intcrest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are, location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a *resident* of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he has a fixed base regularly available to him in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

Article 15: Dependent personal services — Salary or wages derived by a resident of State 'A' in respect of an employment shall be taxable only in State 'A' unless the employment is exercised in State 'B' in which case it may be taxed in State 'B' subject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:
a) the recipient is present in State 'B' for not more than 183 days in the fiscal year, and
b) the remuneration is paid by an employer who is not a resident of State 'B', and
c) the remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service — Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State 'B' solely for the purpose of rendering the services, the salary will be taxed only in State 'B'.

Article 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the DECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Dther types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the foregoing countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. Because of the particular wording of the tax treaties involved, visitors from United States, Australia and Finland may remain beyond the two-year limit and still qualify for the exemption as long as they teach for no longer than two years. (IT-68R, paragraph 3). Tax cases heard since IT-66R was issued in 1975 throw doubt on the statement that teaching cannot be carried on for longer than two years.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his position with regard to income taxes in his homeland as well as his Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canadian on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

Foreign Taxation

1. The United States

There is a new Canada - U.S. Tax Convention with effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive, thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the Canadian-U.S. Tax Convention.
Provisions of the new treaty which was ratified in 1984 of interest to teachers (which are unlikely to change materially):

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the casc of dual residency, the provisions of the treaty must be referred to.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:
a. the remuneration is not more than $10,000 (U.S.) or
b. he is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government Service — A Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the DECD Model Convention.

NOTE: Various provisions of this treaty come into effect over time. You should check which provisions cover your situation.

2. The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new treaty substantially follows the DECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined below.

Article XIV — Professional services: (See Article 14 of the Model Convention above). Income earned in the U.K. by a *resident* of Canada under a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If such incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from this Canadian tax. If the U.K. rate of tax is higher than the corresponding Canadian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a *non-resident* of Canada he shall not be taxed on his U.K source income by Canada but will possibly be taxed thercon by the U.K.

Article XV — Dependent personal services: (See Article 15 of the Model Convention above). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:
a) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,
b) the remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
c) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in the U.K.

Article XVIII — Government service: (See Article 19 of the Model Convention above). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be taxable only in Canada.

Article XIX — Students: The provisions of Article 20 of the Model Convention apply (see above).

3. France

France levies an income tax on the world income of individuals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes if he has his home or principal place of abode in France. The "home" will be where his family normally lives and his principal place of abode will probably be in France if he is there for more than 183 days in a tax year. Thus, sabbaticants in France for a year may be liable for French income tax on world income, subject to terms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the D.E.C.D. Model Convention.

Article IV — Fiscal domicile: see Article 4 of the Model Convention above.

Article XIV — Professional services: is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from *independent* professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly available to him.

Article XV — Dependent personal services: provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than 183 days in the calendar year and either (a) the remuneration does not exceed the greater of 2,500 Canadian dollars and 10,000 French francs or (b) the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment of a fixed base which the employer has in France.

Article XIX — Government services: follows closely the Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

Article XX — Students: Canadians visiting France solely for study or training will not be taxed by France on maintenance or educational funds received from outside France regardless of whether they remain resident of Canada or become non-residents.

Article XXIII — Elimination of double taxation: recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian tax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income was taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been levied. It appears that France might tax Canadian source income such as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provisions of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981, but will only be effective when ratified. The 1956 treaty will continue in effect until that time and the following provisions will affect taxation of teachers visiting between Canada and Germany.

Article X — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada or one of the provinces.

Article XI — Remuneration for personal services: profits from a profession or employment income and earned by a Canadian may be taxed in Germany if the activities are performed in Germany. They will not be taxed however if the Canadian resident is not in Germany for more than 183 days in the taxable year and either (a) he is paid by a Canadian resident who bears the cost, or (b) the compensation does not exceed $3,000.

Article XIV — Professors and teachers: a teacher from Canada is exempt from German tax on remuneration for teaching at an educational institution in Germany if received during a period of temporary residence not exceeding two years. There is no requirement that he remain a resident of Canada.

Article XV — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

Article XVI — Elimination of double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion). The two year teaching exemption has been removed.

5. India

Canada does not have an existing tax agreement with India but is in the process of negotiating one. It is expected that the treaty will generally follow the OECD Model and will not include the two year teaching exemption. Canadians visiting India will be taxed under Indian law alone until a treaty is signed and ratified.

Income tax is levied in India on the basis of residency in India. Also, tax is assessed on a taxation year from April 1 to March 31. The tax assessed in one year is based on residency tests and income arising in the prior year.

The current rules in India classify individuals broadly into three categories: resident; resident but not ordinarily resident; and non-resident.

Residence is determined on the basis of a person's physical residence in the year preceding the year of assessment. An individual is a resident in the previous year if he: (a) is in India for an aggregate period of 182 days or more during the previous year; or (b) satisfies the following two conditions: (i) maintains or causes to be maintained for him a dwelling place in India for an aggregate period of 182 days or more in the previous year; and (ii) is in India for 30 days or more in that year; or (c) during the four years preceding the previous year remained in India for an aggregate period of 365 days or more and is in India in that previous year for 60 days or more.

If the individual is a resident based on the above criteria but has not: (a) been resident in India in nine out of ten years preceding the accounting year; and (b) during the seven years preceding the accounting year been in India for a total period of 730 days or more; then, he/she is considered resident but not ordinarily resident.

While a resident (i.e., one who is also ordinarily resident) is taxable on all income of the previous year from whatever source both inside and outside of India, the taxable income of a 'resident and not ordinarily resident' for the previous year includes: (a) all income (other than agricultural income arising in India) which is received or deemed to be received in India during the accounting year; it therefore appears that foreign source income not remitted to India is not taxable in India. (b) income which, during the accounting year, accrued or arose outside India from a business controlled in India or which was brought into India or received by the taxpayer during the accounting year. This means that foreign income accruing or arising outside India shall not be taxable in this case unless it is derived from a business controlled in or a profession set up in India.

A non-resident's taxable income of a previous year includes only income from whatever source in India received or deemed to be received in that year by or on behalf of him or accruing or arising or is deemed to accrue or arise to him during the year.

The Income Tax Act in India has specific definitions for deemed income, salaries, benefits, and it also contains provisions for standard deductions for salaries, other specific exclusions, allowances and exemptions, as well as guidelines for determining chargeable income. Of specific interest to teachers abroad will be the following:

Salary — Salary income is taxable when paid or due, whichever may be earlier; i.e. all salary advances as well as salary in arrears and salary in which there is a vested interest even if not paid will be taxable.

Employment Benefits — Taxable benefits include rent-free accommodations, use of a car, and various other perquisites.

Exemptions — Certain income is exempt from taxation in India. This includes income of officials of foreign governments and embassies, foreign employees of a foreign philanthropic institution, certain non-resident and non-citizen technicians. Also exempt is:

(a) income for foreign employees serving a foreign enterprise temporarily in India. Remuneration received by a non-citizen as an employee of a foreign enterprise for services rendered by him/her during his/her stay in India is exempt if the following conditions are satisfied:

(i) the foreign enterprise is not engaged in any trade or business in India;
(ii) his stay in India does not exceed in the aggregate a period of 90 days in the previous year; and
(iii) such remuneration is not deducted from the income of the employer for India tax purposes.

(b) Leave travel concessions to citizens and passage money to non-citizens;

Passage money or free passage to an employee for self, his/her spouse and children for travel to a home country on leave or on termination of service is not taxable. Also, passage for children of non-citizens returning to India on vacation from a foreign school is not taxable if paid as an employment benefit.

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on a prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by him/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

Final note

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 or 1525 Lepine, St. Laurent, Quebec, H4L 4N9 with a copy to Richard Bellaire in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

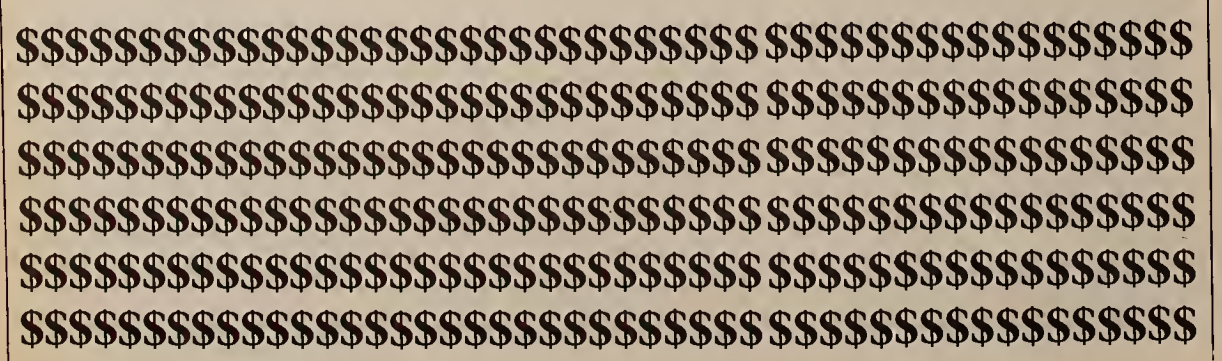
Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to the Robertson & Hill Office. Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows:

Partners — $120 per hour
Manager — $55 per hour

The first draft of this guide is a revision of the CAUT Guide prepared in the past by Charles Hebdon. Subsequent revisions were done by Touche Ross. The last three years' revisions were done by Robertson & Hill.

Reference to the Quebec Income Tax Act were added or amended by Professor James Drew of the Hautes Etudes Commerciales (Montreal).

The revision of the French version was done by Professor Drew.



Article XIV — services professionnels: (Voir Article 14 de la Convention modèle ci-dessus). Le revenu gagné au Royaume-Uni par un *résident* du Canada dans le cadre d'un contrat d'entreprise est sujet à l'impôt canadien, sauf si le visiteur a une base fixe au R.U. Si ce revenu est imposé par le R.U., le visiteur peut alors déduire un crédit d'impôt étranger de son impôt canadien. Si le taux d'impôt du R.U. est plus élevé que le taux canadien, seulement le montdre des deux est admis comme crédit par le Canada. Si le visiteur devient *non-résident* du Canada, le Canada n'imposera pas son revenu de source britannique, mais le R.U. le fera peut-être.
Article XV — services personnels à titre de salarié: (voir Article 15 de la Convention modèle ci-dessus.) Si l'emploi est exercé au R.U. par un résident du Canada, le revenu peut être imposé au R.U. Cependant, le salaire de l'emploi continue d'être imposé au Canada seulement si les conditions suivantes existent:
a) le bénéficiaire est présent au R.U. durant au plus 183 jours *au cours de l'année civile,*
b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident du R.U., et
c) la rémunération n'est pas déduite des bénéfices d'un établissement permanent ou d'une base fixe que l'employeur possède au R.U.
Article XVIII — service gouvernemental: (Voir Article 19 de la Convention modèle ci-dessus.) La salaire payé par le Canada à une personne présente au R.U. seulement pour la prestation de services au R.U. dans l'exercice d'une fonction gouvernementale n'est imposable qu'au Canada.
Article XIX — étudiants: Les dispositions de l'Article 20 de la Convention modèle s'appliquent (voir ci-dessus).

3. France

La France impose le revenu mondial des personnes réputées être "domiciliées" (résidant) en France. À domicile français celui qui a sa demeure ou son domicile principal en France. La "demeure" est celle où vit normalement sa famille et son domicile principal se trouve probablement en France s'il est durant plus de 183 jours au cours de l'année d'imposition. Ainsi donc, les professeurs en congé sabbatique en France durant une année peuvent être assujettis à l'impôt français sur leur revenu mondial, sous réserve des modalités de la Convention fiscale eanado-française.

La Convention fiscale canado-française (1975) suit en substance la Convention modèle de l'O.C.D.E.
Article IV — domicile fiscal: voir l'Article 4 de la Convention modèle qui précède.
Article XIV — services professionnels: l'Article est presque identique à l'Article 14 de la Convention modèle. Le revenu tiré par un résident du Canada de services professionnels indépendants assurés en France n'est imposé qu'au Canada, sauf si l'intéressé agit à partir d'une base fixe, en France, qui lui est régulièrement disponible.
Article XV — services personnels à titre de salarié: le *salaire* gagné en France par un résident du Canada peut être imposé par la France *sauf* si l'intéressé séjourne en France durant au plus 183 jours de l'année civile et si a) la rémunération ne dépasse pas le plus élevé de 2,500 dollars canadiens et 10,000 francs français ou b) la rémunération est payée par un employeur ou pour le compte d'un employeur non-résident de France et la rémunération n'est pas versée par un établissement permanent ou une base fixe dont dispose l'employeur en France.
Article XIX — services gouvernementaux: l'Article suit de près la Convention modèle. En général, les résidents du Canada qui assurent des services gouvernementaux en France pour le compte du Canada ne sont imposés que par le Canada.
Article XX — étudiants: les Canadiens qui séjournent en France dans le seul but d'étudier ou de parfaire leur formation ne payent pas d'impôt en France sur les fonds d'entretien ou d'études reçus de sources extérieures à la France, qu'ils demeurent résidents du Canada ou qu'ils deviennent non-résidents.
Article XXIII — élimination de la double imposition: le visiteur canadien en France peut être assujetti à l'impôt de France ou du Canada, mais il bénéficie d'un dégrèvement. Le Canada admet l'impôt à payer en France en déduction de l'impôt à payer au Canada à l'égard du revenu concerné, sous réserve des règles candiennes normales qui limitent la déduction à l'impôt canadien sur le revenu.

La France exempte généralement de l'impôt français le revenu qui, à cause du traité, est imposé au Canada. Les dividendes, l'intérêt et certains autres types de revenus de sources canadiennes sont imposés en France, mais l'impôt canadien payé bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux taux qui s'appliqueraient si tout le revenu était imposé.

Ainsi, donc, le salaire sabbatique, les subventions de recherche et les hourses de recherche et d'études de source canadienne devraient être exemptés en France à cause de leur imposition au Canada. Les Canadiens de retour d'un congé sabbatique en France disent n'avoir eu à payer l'impôt français que s'ils ont touché des revenus de source française. La France, semble-t-il, pourrait peut-être imposer des revenus de source canadienne tels que les dividendes et l'intérêt si l'intéressé a une demeure ou son domieile principal en France comme il est indiqué ci-dessus. Si le Canada et la France imposent tous deux un contribuable à titre de résident du pays, les règles de l'Article IV de la convention doivent servir à déterminer le pays dont il faut le considérer comme résident.

4. Allemagne de l'Ouest

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981, mais il ne prendra effet qu'une fois ratifié. Le traité de 1956 demeurera, en vigueur jusque-là et les dispositions suivantes régleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.
Article X — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces.
Article XI — rémunération de services personnels: les bénéfices provenant d'une profession ou le revenu provenant d'un emploi et gagnés par un Canadien peuvent être imposés en Allemagne si les activités en cause s'exercent en Allemagne. Ils ne le sont pas, cependant, si le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année d'imposition et si: a) il est payé par un resident canadien qui en défraie le coût, ou b) la rémunération ne dépasse pas $3,000.
Article XIV — professeurs et enseignants: le professeur du Canada est exempte de l'impôt allemand sur la rémunération de son enseignement dans une maison d'enseignement allemande s'il la reçoit au cours d'une période de résidence temporaire d'au plus deux ans. Il n'est pas nécessaire qu'il demeure un résident du Canada.
Article XV — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.
Article XVI — élimination de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi donc, le salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposes en Allemagne, mais il est accordé un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le Modèle de l'O.C.D.E. presque mot à mot quant aux points intéressant les professeurs. (Voir commentaires précédentes.) L'exemption de deux ans concernant l'enseignement est disparue.

5. Inde

Le Canada n'a pas signé d'accord fiscal avec l'Inde, mais il est en tram d'en négocier un. Le traité devrait généralement suivre le modèle de l'O.C.D.E. et ne comprendra pas l'exemption de deux ans quant à l'enseignement. Les Canadiens en visite en Inde seront imposés sous le régime de la loi indienne seulement jusqu'à la signature et la ratification d'un traité.

L'impôt sur le revenu se perçoit en Inde sur la base de la résidence en Inde. L'impôt se réfère aussi à une année d'imposition allant du 1er avril au 31 mars. L'impôt d'une année se fonde sur des critères de résidence et sur le revenu de l'année précédente.

Les règles actuelles de l'Inde classent les particuliers en trois grandes catégories: résidents; résidents qui ne sont pas de résidents habituels; non-résidents.

La résidence se détermine d'après la résidence physique l'année antérieure à l'année de cotisation. Un particulier est un résident l'année précédente si:
a) il a séjourné en Inde durant une période totale de 182 jours et plus l'année précédente;
b) il répond aux deux conditions suivantes:
(i) a maintenu ou fait maintenir pour lui un logement en Inde durant une période totale de 182 jours et plus l'année précédente; et
(ii) a séjourné en Inde durant 30 jours et plus cette année-là; ou
c) il a séjourné en Inde durant un total de 365 jours et plus pendant les quatre années antérieures à l'année précédente et s'y est trouvé durant 60 jours et plus pendant cette année précédente.

S'il est un résident d'après les critères précédents mais n'a pas:
a) été un résident de l'Inde pendant neuf des dix années antérieures à l'année comptable, et b) durant les sept années antérieures à l'année comptable, séjourné en Inde un total de 730 jours et plus, il est alors considéré comme un résident qui n'est pas un résident habituel.

Le résident (c'est-à-dire celui qui est aussi un résident habituel) doit payer l'impôt sur tout le revenu de l'année précédente et provenant de n'importe quelle source intérieure et extérieure, mais le revenu imposable d'un "résident qui n'est pas un résident habituel" de l'année précédente comprend:
a) tout le revenu (autre que le revenu agricole d'origine indienne) reçu ou réputé reçu en Inde durant l'année comptable; il semble donc que le revenu de source étrangère non versé à l'Inde n'y est pas imposable;
b) le revenu qui, durant l'année comptable, a été acquis ou provient de l'extérieur de l'Inde d'une entreprise contrôlée en Inde, ou qui a été apporté en Inde ou reçu par le contribuable durant l'année comptable. Cela signifie que le revenu étranger acquis ou provenant de l'extérieur de l'Inde n'est pas imposable dans ce cas-ci, sauf s'il provient d'une entreprise contrôlée ou d'une profession établie en Inde.

Le revenu imposable d'une année précédente du non-résident comprend seulement le revenu de n'importe quelle source indienne reçu ou réputé reçu cette année-là par le résident ou en son nom.

La loi de l'impôt sur le revenu de l'Inde renferme des définitions spécifiques de ce qui est réputé constituer un revenu, un salaire et un avantage et renferme aussi des dispositions relatives aux déductions normales du salaire, d'autres exclusions, déductions et exemptions ainsi que des règles servant à déterminer le revenu imposable.

Les dispositions suivantes intéressent particulièrement les professeurs en séjour à l'étranger:
salaire: — Le revenu constitué d'un salaire est imposable lorsqu'il est payé ou dû, soit le fait qui survient le premier, c'est-à-dire que toutes les avances de salaire ainsi que les arrières de salaire et le salaire acquis même s'il n'est pas versé sont imposables.
avantages d'emploi — Les avantages imposables comprennent le logement gratuit, l'utilisation d'une voiture et divers autres avantages.
exemptions — Certains revenus sont exonérés d'impôt en Inde. Ils comprennent le revenu des employés des gouvernements et ambassades étrangers, des employés étrangers d'une institution philanthropique étrangère et de certains techniciens non résidents et non citoyens de l'Inde.
Sont aussi exonérés:
a) le revenu des employés étrangers d'une entreprise étrangère qui se trouvent temporairement en Inde. La rémunération reçue par un étranger en tant qu'employé d'une entreprise étrangère à l'égard de services rendus durant son séjour en Inde est exonérée s'il répond aux conditions suivantes:
(i) l'entreprise étrangère n'exerce pas en Inde une activité commerciale ou industrielle;
(ii) le séjour de l'employé en Inde l'année précédente n'a pas dépassé 90 jours; et
(iii) la rémunération n'est pas déduite du revenu de l'employeur aux fins de l'impôt indien;
b) les avantages de voyage de congé accordés aux citoyens et le passage accordé au non-citoyens.

Le prix du passage ou le passage gratuit accordé à un employé pour lui-même, son conjoint et ses enfants à l'occasion d'un voyage chez eux ou de la cessation du service ne sont pas imposables. En outre, le passage des enfants étrangers qui étudient à l'étranger et reviennent en vacances en Inde n'est pas imposable s'il est payé à titre d'avantage d'emploi.

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition *dans les 90 jours* de la date d'envoi de la cotisation. L'avis doit être établi en double exemplaire sur la formule réglementaire qui peut s'obtenir de n'importe quel bureau de district de l'Impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et notifiera le contribuable par lettre recommandée de sa décision. Si ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt ou, à un échelon plus élevé, directement à la Cour fédérale. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un représentant auprès de l'une ou l'autre cour, mais, à la Cour fédérale, tout représentant autre que le contribuable doit être avoeat.

Dernier mot

L'ACPU accueillera les demandes des associations locales et provinciales et de leurs membres touchant le financement de l'étude de nouveaux problèmes concernant l'impôt sur le revenu, qui appellent des éclaircissements relatifs à la pratique courante du Ministère du Revenu national et qui intéressent les employés des universités. Il faudrait adresser l'énoncé de ces problèmes et questions à: Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 ou à M. E. J. Guinard, C.A., 1525, rue Lépine, St-Laurent (Québec), H4L 4N9,et en adresser aussi copie à M. Richard Bellaire, au bureau de l'ACPU. Robertson & Hill conseillera régulièrement l'ACPU au sujet de ces problemes et une decision relative au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Aux associations locales et provinciales seront ensuite envoyés les commentaires et la décision touchant le financement de l'affaire.

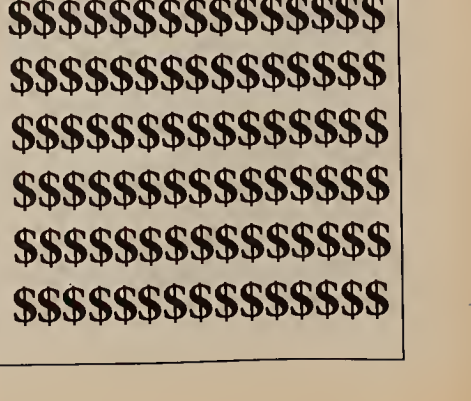
Même si l'ACPU ne peut payer les consultations fiscales d'ordre individuel ni les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU) non plus que celles qui se rattachent à des questions étrangères au contexte universitaire, on peut s'adresser au bureau de Robertson & Hill. On est prié de s'identifier au bureau de Robertson & Hill comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU au bénéfice de ses membres est le suivant:

Associé fiscal — $120 l'heure
Gérant fiscal — $55 l'heure

La première partie de ce guide est une révision du Guide établi antérieurement par M. Charles Hebdon. Les révisions subséquentes ont été faites par Touche Ross. Les révisions des trois dernières années ont été faites par Robertson & Hill.

Les références à la loi de l'impôt du Québec ont été ajoutées ou corrigées par le professeur James Drew des Hautes Etudes Commerciales (Montréal).

La révision de la version française a été faite par le professeur Drew.



L'article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option du paragraphe 45 (2) «284» dans certains cas où l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée *Gains en capital et jour de l'évaluation* peut s'obtenir de Revenu Canada, Impôt.

En vertu des propositions budgétaires de 1985, les gains en capital seraient exempts d'impôt jusqu'à concurrence de $20,000.

Résumé des avantages du statut de non-résident

Comme il est indiqué plus haut, le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangeres de non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux maxima applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des Etats-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, s'il les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner l'impact des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux Canadiens de faire des recherches dans les pays concernés sans payer d'impôt étranger sur les subventions et les salaires sabbatiques. Certains des pays exemptent aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent examinent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

Traités fiscaux internationaux

Le Canada est en train de négocier et, dans certains cas, de renégocier des accords fiscaux.

Au 5 juillet 1985, le Canada avait ratifié et proclamé en vigueur des traités fiscaux avec 35 pays: Afrique du Sud, Allemagne de l'Ouest, Australie, Autriche, Bangladesh, Barbade, Belgique, Corée, Danemark, Egypte, Espagne, Etats-Unis, Finlande, France, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Malaïsie, Maroc, Norvège, Nouvelle-Zélande, Pakistan, Pays-Bas, Phillipines, République Dominicaine, Roumanie, Royaume-Uni, Singapour, Suède, Suisse, Trinité et Tobago, Tunisie.

Des traités négociés avec quatre autres pays (Cameroun, Côte d'Ivoire, Kenya et Sri Lanka) n'avaient pas été ratifiés le 5 juillet 1985. La Circulaire d'information n° 76-12R3 de Revenu Canada présente des renseignements sur les dispositions de ces traités.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui déterminent lequel des Etats contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent d'habitude un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un Canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de n'importe quel pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité modifient la législation locale.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt même s'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens un montant à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien n'est imposé qu'une seule fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire lors d'un congé sabbatique

Comme il est dit plus haut, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans (IT-221R2). Même si le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique s'il lui est versé par une université canadienne (alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (alinéa 115 (2) c)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3.)

Convention modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme internationalement reconnue. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une Convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a récemment renégociés, suivent ce modèle.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque Etat contractant détermineront le sens à attacher à l'expression "résident" aux fins de l'impôt sur le revenu au sein de l'Etat. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un Etat uniquement parce qu'elle a un revenu provenant de sources de cet Etat ou un capital qui s'y trouve situé.

Si une personne est classée comme résident des deux Etats contractants, divers critères président à la détermination de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile habituel et la nationalité. Si ces critères ne suffisent pas, les deux Etats trancheront la question d'un commun accord.

Article 14: services personnels indépendants — Le revenu allant à un *résident* de l'Etat A à l'égard de services professionnels ou autres services personnels indépendants n'est imposable que dans l'Etat A, sauf si le résident dispose d'une base fixe qui lui est régulièrement disponible dans l'Etat B. Dans ce dernier cas, l'Etat B peut imposer le revenu comme étant attribuable à cette base fixe. L'expression "base fixe" n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un centre d'activité d'un caractère fixe ou permanent qui doit être régulièrement à la disposition de celui qui exerce les activités." En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la "base fixe". Les "services professionnels" comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales indépendantes ainsi que les activités indépendantes des médecins et autres "praticiens et techniciens".

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'Etat A à l'égard d'un emploi est imposable seulement dans l'Etat A, sauf si l'emploi s'exerce dans l'Etat B, auquel cas l'Etat B peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'Etat A gagné dans l'Etat B est imposable seulement dans l'Etat A si:

a) le bénéficiaire est présent dans l'Etat B durant une période n'excédant pas 183 jours au cours de l'année financière;

b) la rémunération est payée par un employeur qui n'est pas un résident de l'Etat B; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'Etat B.

Article 19: service gouvernemental — Les salaires payés par l'Etat A aux résidents présents dans l'Etat B à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'Etat A. Si ces services sont assurés par des nationaux de l'Etat B ou par des personnes qui ne sont pas devenues des résidents de l'Etat B seulement pour assurer les services, les salaires ne sont imposés que dans l'Etat B.

Article 20: étudiants — L'étudiant résident de l'Etat A qui se rend dans l'Etat B pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'Etat B, peu importe qu'il demeure un résident de l'Etat A ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un Etat qui pratique l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les Etats contractants, les visiteurs ayant à se familiariser un peu avec les lois et les pratiques fiscales locales. Cependant, les conséquences pratiques, si le Modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant ratifié un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, si le modèle de l'D.C.D.E. est suivi, les subventions de recherche et les bourses de recherche et d'études de source canadienne reçues à l'étranger par un Canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore considéré comme résident du Canada ou conformément aux alinéas 116 (2) b) et b. 1) «1093 b) et c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La Convention modèle ne renferme plus la disposition par laquelle un Etat permettra aux résidents d'une autre Etat d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des Finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs de ces pays au Canada seront soumis à une retenu fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. A la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. A cause de la phraséologie particulière des traités fiseaux en cause, les visiteurs des Etats-Unis, d'Australie et de Finlande peuvent séjourner au-delà de la limite de deux ans et avoir droit à l'exemption à condition de ne pas enseigner durant plus des deux années (IT-68R, alinea 3). Les affaires fiscales entendues depuis la publication du Bulletin IT-68R en 1975 mettent en doute qu'on ne puisse enseigner plus de deux ans.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des Etats contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient s'informer s'ils peuvent être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption le cas échéant.

Le Canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. S'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, s'il devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront s'il peut demeurer exempt de l'impôt dans le pays signataire du traite après être devenu non-résident du Canada. Le professeur canadien devrait à coup sûr voir ce qu'il en est avant de contracter des engagements.

Il devrait aussi retenir que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada.

Imposition étrangère

1. Etats-Unis

Il existe maintenant une nouvelle Convention fiscale canado-américaine dont certaines modalités d'application entreront en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la Convention antérieure et le 1er janvier 1986 quant aux cas où l'impôt est augmenté par rapport à la Convention antérieure.

Le professeur canadien qui passe jusqu'à deux ans à enseigner dans une maison d'enseignement américaine sera encore exempté de l'impôt américain en 1985. Dans le cas de 1986, cependant, cette exemption de deux ans est supprimée. Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux Etats-Unis ne sont pas imposables aux Etats-Unis, sauf si le professeur a une "base fixe" qui lui est régulièrement disponible aux Etats-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut aller en congé sabbatique aux Etats-Unis pourra probablement se classer comme étudiant (vias "F") ou comme visiteur relevant d'un programme d'échange éducatif ou culturel. (visas "J").

Le professeur qui tombe dans ces catégories peut exclure de son revenu imposable aux Etats-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux Etats-Unis sera normalement assujettie à l'impôt américain même si l'employeur se trouve à l'étranger.

Si le candidat à un grade dans une université des Etats-Unis reçoit une bourse, le montant de celle-ci peut être exclu du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une *rémunération* pour un enseignement, une recherche ou un *autre* travail obligatoire est imposable à moins que tous les candidats au grade en question soient obligés de rendre des services similaires. Si le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux Etats-Unis est imposable dans la mesure où elle dépasse $300 par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de $300 n'est accordée que si la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des Etats-Unis, du gouvernement ou d'une institution gouvernementale des Etats-Unis, du gouvernement d'un Etat, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le *Mutual Educational and Cultural Exchange Act* de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consecutifs, après lesquels le montant total de la bourse devient imposable aux Etats-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, ratifié en 1984, intéressant les professeurs:

Article IV — résidence: suit de près l'Article 4 de la Convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels indépendants: ne sont imposés que dans le pays de résidence, sauf s'ils sont attribués à une base fixe régulièrement disponible dans l'autre pays.

Article XV — services personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf s'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux Etats-Unis si:

a) la rémuneration ne dépasse pas $10,000 (U.S.), ou

b) il ne séjourne pas aux Etats-Unis durant plus de 183 jours au cours de l'année et la rémuneration n'est pas payée par un employeur résident des Etats-Unis ou par l'entreprise, d'un employeur étranger, existant aux Etats-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémuneration de services de nature gouvernementale si celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas si le gouvernement exerce effectivement une activité commerciale aux Etats-Unis.

Article XX — étudiants: voir l'Article 20 de la Convention modèle de l'O.C.D.E.

NDTE: Diverses dispositions du traité entrent en vigueur a des dates différentes. Voyez quelle disposition vous concerne.

2. Royaume-Uni

Le nouveau traité intervenu entre le Canada et le Royaume-Uni a pris effet le 17 décembre 1980. Il suit essentiellement la Convention modèle de l'O.C.D.E. Certains des articles ont des effets rétroactifs à 1976, mais cela ne concerne aucun des articles dont il est question ci-après.

lieu d'un salaire. Seul le montant dépassant les frais de recherche admissibles est imposé. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent la procédure à suivre, laquelle devrait intervenir avant le commencement du congé sabbatique. (Voir "Congés sabbatiques", ci-après).

Il y a lieu de noter que le bénéficiaire d'une bourse de perfectionnement et d'une subvention de recherche peut déduire $500 (ou $1,000 si les paiements couvrent deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

Congés sabbatiques

Il ne sera question, dans la presente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de conges sabbatiques. Un professeur qui prend un congé sabbatique ou autre dans un pays étranger doit tenir compte aussi des dispositions fiscales du pays étranger. Les sections suivantes du Guide traient de certains problèmes relatifs aux impôts étrangers.

Résidence

Le 25 février 1983, Revenu Canada (Impôt) a publié le Bulletin IT-221R2 relatif à la résidence. Le bulletin s'applique aux personnes qui quittent le Canada après le 26 mai 1980. Il ne s'applique pas à celles qui quittent le Canada après cette date pour exécuter un contrat écrit passé par son employeur avant le 24 juillet 1979 aux fins d'assurer des services à l'étranger. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est présumé avoir conservé sa residence canadienne pendant son séjour à l'étranger, sauf s'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et si rien n'indique que qu'il prévoyait à son départ du Canada y revenir (c'est-à-dire du fait d'un contrat d'emploi). Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — "Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de résilier le bail avec un délai très court (moins de trois mois), sera généralement considéré n'avoir pas rompu ses liens de résidence avec le Canada."

Conjoint et personnes à charge — "Si une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence."

Biens personnels et liens sociaux — "Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de residence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc.)."

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale,

b) d'une résidence saisonnière au Canada,

c) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident), et

d) des paiements d'allocation familiales.

Exemption relative à l'emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent être partiellement exonerés de l'impôt. Au fédéral, depuis 1984, la rémunération gagnée à l'étranger donne lieu à un credit d'impôt égal à 80% de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassent pas $80,000, ou une proportion de cette somme si la période de l'emploi est inférieure à un an.Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, d'ingénierie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des règlements indiquant ces activités prescrites, les professeurs employés par une université et travaillant à l'étranger semblent ne pas bénéficier de cette disposition.

Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt après un séjour d'un an à l'étranger. Si le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger.

Frais de recherche

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon à éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel déterminé par les nouvelles directives du Bulletin IT-221R2 indiquées ci-dessus.

Congés sabbatiques — Résidents du Canada — Si le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. S'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger à l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous "Subventions de perfectionnement" ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller à recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour couvrir ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada Les non-résidents sont assujettis a l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers à l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35); jusqu'à 1981, il bénéficiait des exemptions personnelles accordées aux résidents dans la proportion de son revenu canadien par rapport à son revenu mondial (IT-171, alinéa 4). Cependant, depuis 1982, les non-résidents ne bénéficient de ces exemptions personnelles que si l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. A compter de 1983, il est permis de déduire certaines exemptions, des frais médicaux et d'autres déductions de certaines autres catégories de revenus tels que spécifiés à l'article 115. Le sous-alinéa 115 (2) (e) (i), cependant, prévoit une exemption dans certains cas où le revenu de source canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada si:

a) le travail s'accomplit en dehors du Canada, et

b) le revenu est soumis à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens ou à la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-après. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas inipposables au Canada et il n'est donc pas nécesssaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions où la plus grande partie de son revenu lui vient de sources étrangères. Si le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. S'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égard des impôts payés à l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résident du Canada et n'est pas accessible au non-résident imposé selon l'article 115 «1087-1094». Le contribuable qui songe à renoncer temporairement à sa résidence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que si le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située à l'étranger. Les fonds peuvent passer par une université canadienne et servent à couvrir les frais de déplacement et à maintenir le salaire du professeur.

Si le professeur obtient le statut de non-résident, la "source" des fonds servant à payer son salaire est déterminante. Si les subventions lui sont versées directement par une fondation étrangère, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, d'autre part, ces subventions constituent un revenu imposable si elle passent par une université canadienne.

Revenu de placements au Canada des non-résidents

Sauf quelques légères exceptions, les dividendes, intérêts, loyers, redevances et autres revenus passifs de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux varient de 5% à 25% selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son statut de non-résident aux sociétés, banques et autres institutions qui lui versent de tels revenus et leur demander d'effectuer les retenues et de les remettre au bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de pereevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiduciie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt de départ canadien

Il faut que les personnes qui abandonnent la résidncne canadienne sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir disposé immédiatement avant leur départ du Canada (paragraphe 48 (1) «242-247». Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenus de location canadiens

Non-résidents

Si un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable, et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1 (a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25% (ou moins en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (alinéa 212 (1) (d)). (La loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1 (b) Le non-résident peut opter, en vertu de l'article 216, de payer l'impôt sur son revenu locatif net aux taux maxima applicables aux résidents, mais sans exemptions personnelles pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux annees consecutives suivant la fin de chaque année d'imposition où les loyers sont reçus. Les taux maxima de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêt hypothécaire, commissions d'agents, amortissement des articles d'ameublement, etc.) Si l'impôt sur le revenu net après déduction des frais est inférieur aux 15% ou 25% déjà retenus sur les loyers bruts, un remboursement peut alors être demandé.

L'amortissement du coût en capital de la résidence ne devrait pas à être réduit parce qu'il y aura récupération d'amortissement lors de la réoccupation des lieux et rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'amortissement du coût en capital des meubles et de l'équipement peut être déduit des loyers si le propriétaire est confiant qu'une dépréciation selon le montant déduit va se produire au cours de la période de location. Le taux est de 20% et s'applique à la juste valeur marchande des articles d'ameublement au moment où ils ont été convertis de biens d'usage personnel en biens locatifs. A la fin de chaque année, l'amortissement du coût en capital est déduit du solde de la classe et l'amortissement déduit l'année suivante est de 20% de ce nouveau solde. (Voir l'exemple de la déduction de l'amortissement du coût en capital des meubles et de l'équipement sous "Revenu d'une entreprise ou d'honoraires professionnels", ci-dessus.)

Supposons, par exemple, qu'un professor a loué sa résidence contenant des articles d'ameublement valant $10,000 le 1er septembre 1984 en vertu d'un bail allant du 1er septembre 1984 au 31 août 1985. Il peut dédure un amortissement de $1,000 (1/2 de 20% de $10,000) du revenu locatif reçu durant la période du 1er septembre 1984 au 31 décembre 1984. La règle de la 1/2 s'applique parce que les articles d'ameublement d'usage personnel ont été convertis en biens locatifs après le 12 novembre 1981. La conversion est réputée être intervenue au changement d'usage. Cependant, si la juste valeur marchande des articles le 31 août 1985 se trouve à dépasser $9,000 ($10,000 moins un amortissement de $1,000), le montant dont la valeur marchande dépasse $9,000 fera l'objet d'une récupération en 1985. Si la juste valeur marchande dépasse $10,000, l'excédent est un gain en capital dont la moitié est imposable. Toutefois, en vertu des propositions budgétaires de 1985 (non encore votées), les gains en capital seront exempts d'impôt jusqu'à $20,000 en 1985. Le professeur n'a pas droit, de toute façon, à un amortissement du coût en capital pour 1985 puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre 1985.

L'exemple ci-dessus suppose que le professeur a réalisé un bénéfice monétaire d'au moins $1,000 du 1er septembre 1984 au 31 décembre 1984. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant un amortissement du coût en capital des article d'ameublement ou de l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en capital déduite. Cette "perte finale" servira à réduire le revenu imposable total.

En outre, le paragraphe 45 (2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même s'il ne peut considerer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra différer les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (voir, pour de plus amples détails, "Options au titre du paragraphe 45 (2) «284»" ci-dessous).

2) Au lieu de recourir à cette méthode, le non-résident peut produire une formule NR6 de Revenu Canada (Impôt), par laquelle lui et son agent s'engagent conjointement à produire une déclaration d'impôt dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25% (ou 15%) du revenu estimatif net, provenant du loyer avant de déduire l'amortissement du coût en capital. Le solde, s'il en est, devra être payé au moment de la production de la déclaration d'impôt.

Un engagement distinct est exigé pour chaque année d'imposition. (Paragraphe 216 (4).

Revenu de loeation eanadien des résidents

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir l'annexe 7 de la Déclaration d'impôt sur le revenu des particuliers de 1984).

Option au titre du paragraphe 45 (2) «284» — Quand une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, suivant le paragraphe 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Normalement, cela ne suscite pas de problème parce que le gain qui en résulte est habituellement exonéré puisque la maison constituait la résidence principale du contribuable. (Selon le paragraphe 45 (1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'amortissement du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu du paragraphe 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire lors du départ et du retour à la maison. Si le contribuable n'utilise pas le choix prévu au paragraphe 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de la disposition présumée à la juste valeur marchande au début et à la fin de la période de location.

Le choix fait au titre du paragraphe 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement initial. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf si l'article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même s'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou être réputé être un résident du Canada, selon le paragraphe 250 (1), durant les années où la propriété est louée pour pouvoir la désigner comme constituant sa résidence principale durant ces années. Durant la période visée par l'option du paragraphe 45 (2) «284», tout le revenu locatif (net des dépenses applicables, sauf *l'amortissement du coût en capital)* est imposable.

tant, qui est appelé "fraction non amortie du coût en capital". (Voir l'exemple ci-dessous.)

Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux normal applicable à la classe particulière d'amortissement du coût en capital l'année d'acquisition.

Frais d'automobile

Les frais de déplacement englobent souvent des frais relatifs à l'achat et à l'utilisation d'une voiture utilisée en partie pour affaires et en partie pour fins personnelles. Pour déduire ces dépenses, il faut pouvoir en connaître le total et la part qui peut raisonnablement être imputée aux fins de l'entreprise. Sur demande, le contribuable doit être en mesure d'établir à la satisfaction du fisc que les dépenses mentionnées sont admissibles. Il doit pouvoir produire les pièces justificatives relatives aux frais d'automobile déclarés et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. À noter que l'utilisation d'une automobile pour affaires n'inclut pas le trajet entre la maison et le bureau ni entre le bureau et la maison, mais seulement les déplacements occasionnés directement par les affaires (y compris les voyages interurbains). Si le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les dépenses d'utilisation comprennent: essence, huile, réparations, fournitures, pneus, stationnement, lavages, permis, frais de financement et assurance.

Sous réserve de la règle d'une demi-année mentionnée ci-dessus, on peut aussi déduire des frais d'amortissement, au taux de 30% de la fraction non amortie du coût en capital des biens de la catégorie, soit le coût initial moins l'amortissement accumulé. Au Québec, les frais d'amortissement sont limités à 1/5 de l'amortissement auquel aurait droit le contribuable s'il utilisait l'automobile uniquement pour fins d'affaires. Le taux d'amortissement sera donc généralement réduit à 6%. Enfin, au Québec, le coût en capital maximum admissible est de $12,000 pour les automobiles acquises le ou avant le 22 mai 1984 et de $16,000 pour celles acquises après le 22 mai 1984.

Il faut tenir compte des déplacements et calculer le coût par kilomètre parcouru (en divisant le coût total par le total de kilomètres). Ce coût par kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Si le contribuable a échangé sa voiture contre une neuve au cours de l'année, il doit ajouter le prix d'achat de la nouvelle au solde non amorti du coût en capital non amorti de la vieille voiture. Pour calculer l'amortissement du coût en capital de l'année d'acquisition, le contribuable calcule d'abord l'amortissement du coût en capital du solde non amorti au début de l'année et y ajoute l'amortissement du coût en capital de la moitié du coût d'acquisition moins le produit de la cession intervenue au cours de l'année.

En l'absence d'acquisitions l'année suivante, l'amortissement du coût en capital se calcule de la façon normale sur le solde du coût en capital non amorti à la fin de l'année d'imposition.

Voici un exemple:

Voiture achetée en 1982 au prix de	$10,000
Amortissement de 1982	
— 30% de $10,000 x 1/2	1,500
Fraction non amortie du coût en capital	
— 31 décembre 1982	8,500
Amortissement de 1983	
— 30% de $8,500	2,550
Fraction non amortie du coût en capital	
31 décembre 1983	5,950
Amortissement de 1984	
30% de $5,950	1,785
Fraction non amortie du coût en capital	
— 31 décembre 1984	4,165

En 1985, le contribuable a échangé cette voiture contre une neuve au prix de $12,000. Il a payé $5,000 comptant et a obtenu $4,000 pour la reprise. Pour déterminer le nouvel amortissement du coût en capital, il faut faire deux calculs distincts, soit un pour la vieille voiture et un pour la nouvelle, comme suit:

1re voiture	
Amortissement du coût en capital de 1985	
1re voiture — 30% de $4,165	1,250
2e voiture — 30% de (12,000 - 4,000) / 2	1,200
	2,450

Le coût en capital non amorti au début de 1986 serait: $9,715 (4,165 plus 12,000 moins 4,000 et moins 2,450).

Le relevé des frais d'automobile de 1985 pourrait être comme suit:

Frais d'utilisation	
Essence	$2,000
Lavages	45
Stationnement	40
Réparations	150
Permis	45
Assurance	400
Frais de financement	300
	$2,980
Amortissement	2,450
Total	5,430
Kilomètres parcourus	
Vieille voiture — lecture de l'odomètre à la vente	64,000
— lecture de l'odomètre le 1er janvier 1985	53,000
Kilomètres — vieille voiture	11,000
Nouvelle voiture — lecture de l'odomètre le 31 décembre 1985	9,700
Total des kilomètres — deux voitures	20,700

Coût du kilomètre — 26 c. (5,430 ÷ 20,700)

Utilisation totale des voitures pour affaires au cours de l'année ..... 3,000 km

Déduction de frais d'automobile — 3,000 x 26 ..... $780

En ce qui concerne l'impôt sur le revenu du Québec, des règles spéciales s'appliquent aux automobiles utilisées à des fins personnelles et pour affaires:

a) les frais d'immatriculation, de permis de conduire et d'assurance ne sont pas déductibles;
b) à compter de 1984, l'intérêt sur un prêt servant à acheter une automobile est déductible jusqu'à concurrence du moindre de deux montants: $500 ou 20% de l'intérêt payé;
c) les frais de réparation, d'entretien et de carburant ne sont déductibles que dans la mesure où la partie "affaires" de ces frais dépasse $100 par mois d'utilisation;
d) le coût en capital maximum sur lequel l'amortissement du coût en capital peut se calculer est de $12,000 ou, dans le cas d'une automobile acquise après le 22 mai 1984, de $16,000.

Revenu d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin la formule T2032 — Etat des revenus et des dépenses — fournie par les bureaux de district de l'impôt. L'état peut couvrir une année d'imposition se terminant le 31 décembre ou à toute autre date, au choix du contribuable. (Voir "Année financière", ci-après.)

Voici un exemple:

Etat des résultats pour l'année terminée le 31 décembre	
Revenus — honoraires professionnels gagnés	$4,000
Charges	
Bureau (voir ci-dessous)	$450
Papeterie et fournitures	50
Livres et périodiques	200
Cotisations professionnelles	60
Automobile (voir ci-dessus)	480
Amortissement du coût en capital-articles d'ameublement (voir ci-dessous)	480
Total	$1,730
Revenu professionnel net	$2,270
Etat des frais de bureau	
Taxes foncières	$1,000
Intérêts sur hypothèque	1,600
Assurance	200
Chauffage	600
Téléphone	150
Eau	75
Eclairage	55
Total	$3,680
Un huitième	460
(à supposer que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces)	
Etat de l'amortissement — meubles et équipement.	
Catégorie 8-20%	
Fraction non amortie d'un coût en capital	
1er janvier 1985	2,000
Achat — machine à écrire électrique	850
	2,850
Moins produit de le cession de la vieille machine à écrire	50
Fraction non amortie du coût en capital	
31 décembre 1985	2,800
Amortissement du coût en capital de l'année précédente	
—20% de 2,000	$ 400
—20% de (850-50) / 2	80
	$ 480

L'amortissement n'est déduit qu'à l'égard des meubles et de l'équipement. Aucun amortissement n'est déduit pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital éventuel à la vente de la propriété ou à sa conversion à un usage personnel.

Sociétés de services personnels

Dans le passé, les dirigeants et employés hautement rémunérés d'entreprises ont cherché à réduire leur fardeau fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre leurs proches.

Ces sociétés paient maintenant un impôt fédéral de 46% moins un abattement de 10% et plus un impôt provincial allant de 10% à 16%, soit un impôt total de 46% à 52%.

Afin que les intéressés ne conservent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages d'emploi allant aux intéressés.

Année financière

Le contribuable qui dirige une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui permet de différer le paiement d'impôt sur le revenu. Ainsi, par exemple, supposons que l'année financière d'une entreprise individuelle se termine le 31 janvier 1985. Le revenu des douze mois terminés le 31 janvier 1985 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1985 intime si les 11/12 en ont été gagnés en 1984. Une fois que le contribuable a choisi une année financière, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (paragraphe 248 (1) "Exercice financier «1»).

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Un paiement pour services rendus est réputé survenir à la première des dates suivantes: la date de présentation de la facture ou la date où la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire des sommes à recevoir une provision pour créances douteuses ou mauvaises ou pour des biens ou services non encore rendus (alinéas 20 (1) (l), (m) et (n) «140, 150, 153»).

Bourses d'études, de recherche et d'entretien, prix et subventions de recherche

La loi de l'impôt sur le revenu ne définit pas les expressions "bourses de perfectionnement", "bourses d'entretien", "bourses d'études", "prix" et "subventions de recherche". Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et indique comment il en voit le traitement fiscal en vertu de la loi. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée "bourse de perfectionnement" peut se classer comme "subvention de recherche" aux fins de l'impôt (IT-75R2, alinéa 17).

Prix, bourses d'étude, de perfectionnement et d'entretien

L'alinéa 56 (1) (n) «312g» exige d'inclure dans le revenu toutes les sommes *reçues* durant une année provenant d'une ou de l'ensemble des sources mentionnées dans le titre, sauf la première tranche de $500. Lorsque le bénéficiaire reçoit $500 et plus deux années de suite, la déduction de $500 s'applique chaque année, ce qui vaut une déduction totale de $1,000.

Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Il est rappelé aux professeurs et étudiants que les frais de déménagement et de garde d'enfants peuvent, dans certains cas, se déduire de ce genre de revenus (articles 62 et 63) «347-356».

Subventions de recherche

Comme il est dit ci-dessus, les bourses reçues dans une année ne donnent droit qu'à la déduction de $500 (alinéa 56 (1) (n) «312g» (IT-75R2, alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les dépenses de recherche déductibles (alinéa 56 (1) (o) «312h» et la déduction de $500 ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que le repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, engagés pendant que le chercheur poursuivait ses travaux hors de son lieu habituel de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut se considérer comme une subvention de recherche. Si l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est considérée comme une bourse et les dépenses ne sont pas déductibles. Si, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est considérée comme une subvention de recherche. Le Bulletin IT-75R2 stipule, lorsqu'il y a double objectif, que la subvention est traitée comme une subvention de recherche, si l'objectif premier est la recherche (comme il est expliqué ci-dessus). S'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser déterminer la fin première de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs connexes à ses travaux (IT-75R2, alinéa 29). Selon Revenu Canada, les dépenses de voyage du conjoint et des personnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. Même si la Cour fédérale de l'impôt n'a pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déduction. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des dépenses de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada même devraient s'enquérir de leur droit éventuel de déduire les frais de déplacement et de garde d'enfants. Sont à déduire les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes autres dépenses directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous autres frais pertinents autres que d'ordre personnel ou de subsistance. Les dépenses de nature capitale peuvent se déduire (IT-75R2, alinéa 31).

Il n'est pas nécessaire de présenter des reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger la présentation d'une comptabilité à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses dépenses admissibles et, si possible, garder les pièces justificatives.

Normalement, les dépenses effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déduites. Font exception les dépenses survenant l'année antérieure à la réception de la subvention et avant notification de l'attribution de celle-ci (IT-75R, alinéa 30).

Même si les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles du salaire reçu durant un congé sabbatique ni d'une bourse de recherche, sauf, bien entendu, si la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme subvention de recherche et ne bénéficie que de la déduction de $500, peu importe la somme de frais de recherche effectivement engagée. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter de payer de l'impôt sur les fonds utilisés pour payer ses frais de recherche en demandant à son université une subvention de recherche au

c) *caisse d'échange de professeurs* — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de $250, à une caisse établie par l'Association canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (alinéa 8 (1) (d) «79»).

d) *frais de déplacement* — débourses par l'employé.

i) qui doit habituellement exercer les fonctions de sa charge en dehors du lieu de l'entreprise de son employeur ou dans différents lieux, et

ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et s'il n'a pas reçu une allocation pour frais de déplacement.

Des cas de cette nature pourraient se réaliser lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campus de la même université ou du même employeur à ses frais (alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles.

S'il y a utilisation d'une automobile, l'intérêt et l'amortissement du coût en capital peuvent être inclus dans les frais de déplacement (alinéa 8 (1) (j) «64»). (IT-272R) (Voir "Frais d'automobile" ci-après).

Au Québec, depuis 1984, les intérêts payés sur un emprunt fait pour l'achat d'une automobile sont déductibles jusqu'à concurrence de 20% des frais d'intérêts payés durant l'année (maximum $500).

e) *cotisations et autres frais professionnels*

i) les cotisations aux associations professionnelles ne sont pas deductibles du revenu d'un emploi, sauf si le paiement des cotisations est nécessaire pour maintenir un statut professionnel reconnu par la loi. Si l'adhésion constitue une depense nécessaire au gain d'un revenu d'entreprise ou professionnel, les cotisations en sont déductibles (sous-alinéa 8 (1) (i) (i) «68a»).

iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, si ces dépenses doivent être assumées par l'employé en vertu de son contrat d'emploi (alinéa 8 (1) (i); sous-alinéas (ii) et (iii) «78»).

f) *primes d'assurance-chômage* (alinéa 8 (1) (k) «70a»).

g) *cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec* (alinéa 8 (1) (l) «70b»).

h) *cotisations à un régime enregistré de pension* (REP) — jusqu'à $3,500 par année ($5,500 au Québec) à l'égard des services courants, si l'employeur retient les cotisations (alinéa 8 (1) (m) «70R, 71»). Si la cotisation contractuelle de l'employé au régime est inférieure à $3,500 ($5,500 au Québec), la différence peut se composer en tout ou en partie de cotisations volontaires, si le régime l'autorise.

Indépendamment de ce qui précède, le professeur peut, si son régime le permet, verser des cotisations volontaires additionnelles d'au plus $3,500 par année ($5,500 au Québec) à l'égard des services antérieurs (sous-alinéa 8 (1) (m) (ii) «71»). Le professeur employé par Sa Majesté ou un organisme exonéré tel qu'une université bénéficie de ce privilège s'il compte au moins une année de service admissible antérieur chez l'employeur actuel ou chez un employeur précédent, si le régime de pension enregistré de l'employeur courant reconnaît le service chez un employeur précédent (sous-alinéa 8 (7) «73»).

En d'autres termes, le professeur peut verser jusqu'à $7,000 par année ($11,000 au Québec) à son régime enregistré de pension.

i) *cotisations à un régime enregistré d'épargne-retraite.* (REER) un professeur peut aussi souscrire à un régime enregistré d'épargne-retraite. Les cotisations sont déductibles jusqu'à concurrence du moins élevé des deux montants suivants: 20% du revenu gagné ou $3,500 moins le montant de ses cotisations au régime enregistré de pension de son employeur, y compris les cotisations à l'égard des services courants et antérieurs. Si elle a été versée dans les 60 jours suivants le 31 décembre, la cotisation au REER peut se traiter comme si elle avait été versée l'année précédente, auquel cas sa déduetibilité dépendra des cotisations de cette année au REP.

Le professeur qui verse au moins $3,500 à son REP (à l'égard des services actuels ou des services passés ou des deux) ne peut déduire aucune cotisation versée à un REER. Il peut encore, cependant, déduire les cotisations au REP jusqu'à concurrence de $7,000 comme il est dit plus haut, même s'il contribue à un REER.

Si vous versez une cotisation pour un REER et ne pouvez déduire la cotisation l'année du versement ou l'année précédente parce que, par exemple, vous avez versé $3,500 et plus à un REP, vous pouvez obtenir le remboursement de l'excédent de cotisation de l'émetteur du régime. Vous devriez vous procurer la formule T3012 à votre bureau de district local à cette fin. L'année où vous recevez un remboursement de l'excédent, le montant reçu doit normalement figurer dans votre revenu et est imposable. Le remboursement, cependant, ne sera pas impose s'il est reçu avant la fin de l'année où est reçu l'avis de cotisation qui rejette la déduction.

Supposons, par exemple, que vous versez $1,000 à un REER en janvier 1985, montant que vous ne pouvez déduire en 1984 ni en 1985, et que, en 1985, l'avis de cotisation à l'égard de votre declaration d'impôt de 1984 "rejette" la deduction de $1,000 (vous n'avez peut-être même pas déduit ce montant parce que vous saviez qu'il n'était pas deductible). Le remboursement de $1,000 doit être reçu avant la fin de 1986 pour être exempt d'impôt.

Si la cotisation à un REER dépasse $5,500 au cours d'une année, le remboursement de l'excédent est pleinement imposable. D'autre part, si l'excédent est laissé dans le régime, un impôt de 1% par mois est perçu à titre de pénalité sur l'excédent jusqu'à son remboursement.

Dans le cas de l'employé non admissible au regime de son employeur, la limite de la cotisation à un REER est le montant le moins élevé de 20% du revenu gagné ou $5,500 (paragraphe 146 (5) «922»). Le contribuable peut déduire les cotisations à un régime enregistré d'épargne-retraite au nom de son conjoint. En pareil cas, les limites précitées s'appliquent au total des cotisations aux deux REER. (paragraphe 146 (5.1) «923»).

Dans le passé, certains contribuables ont versé des fonds déductibles à un REER de leur conjoint qui était immédiatement désenregistré, ce qui faisait passer les fonds dans le revenu du conjoint. En vertu de modifications subséquentes, le cotisations à un régime du conjoint déduites l'année courante et les deux années précédentes doivent être ajoutées au revenu du cotisant si elles sont retirées au cours de l'année, (paragraphes 146 (8.3), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»).

La déductibilité de l'intérêt payé sur les fonds empruntés pour cotiser à un régime enregistré de pensions (REP) et à un régime enregistré d'épargne-retraite (REER) a été supprimée à l'égard des prêts obtenus après le 12 novembre 1981. Le contribuable qui a versé ses propres économies à ces régimes ne sera pas touché.

Depuis le 30 mars 1983, il est interdit de déduire l'intérêt payé sur une dette contractée pour cotiser à un régime enregistré de pension ou à un régime enregistré d'épargne-retraite.

Pour l'année 1982 et les années subséquentes, le contribuable peut transférer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite à un régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vît séparé si un tribunal ordonne de partager le régime entre les conjoints à ou après la rupture du mariage.

Jusqu'à récemment, le contribuable qui approchait de la retraite avait deux choix quant aux fonds d'un REER: convertir le solde en rente viagère avant son 71e anniversaire, ou retirer les fonds avant ce moment et payer immédiatement l'impôt sur ces fonds. Ces règles, modifiées en 1978, offrent maintenant au moins deux autres choix.

Maintenant, après 60 ans et avant la fin de l'année où vous atteindrez 71 ans, vous pourrez retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre REER en choisissant une des options ou une combinaison des options suivantes:

— une rente viagère,

— une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou

— un nouveau régime, appelé Fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements jusqu'à l'âge de 90 ans.

Le nombre d'années, dans le cas des deux derniers choix, peut, à votre gré, se fonder plutôt sur l'âge de votre conjoint pour que les paiements de la rente à terme fixe ou du FERR puissent s'étaler sur la période allant jusqu'à l'année où le plus jeune atteindra 90 ans.

Un article intitulé *L'impôt sur le revenu et la personne âgée* et publié par l'ACPU peut s'obtenir sur demande de l'ACPU et de l'UAPUO. L'article porte sur un certain nombre de questions d'impôt sur le revenu d'intérêt particulier pour les personnes qui approchent de l'âge de la retraite ou l'ont atteint.

j) *cotisations à un régime enregistré d'épargne-logement (REEL).* Le programme du REEL cesse le 31 décembre 1985 et les cotisations versées après le 22 mai 1985 ne peuvent se déduire aux fins de l'impôt. Les fonds investis dans un REEL jusqu'au 22 mai 1985 continuent de rapporter un revenu de placements exempt d'impôt fédéral jusqu'au 31 décembre 1985. Après cette date, le revenu gagné est imposable, mais la valeur au 31 décembre 1985 peut se retirer n'importe quand sans impôt fédéral. Tous les retraits sont imposables au Québec, sauf s'ils servent à acheter une maison.

k) *les frais de déménagement* ne sont déductibles que du revenu du nouvel emploi et seulement si le contribuable s'est rapproché d'au moins 40 kilomètres du nouveau lieu de travail. Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes,à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, si le contribuable et son conjoint ont vendu leur ancienne résidence, par suite de leur déménagement (alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui concerne le logement et les repas. (Voir la brochure "Frais de déménagement" de Rev. Can. Imp., l'IT-178R2 et la formule T1-M).

Si les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être reporté déduit l'année suivante du revenu du nouvel emploi.

Selon la règle générale, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Si vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne et votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) si vous vous rapprochez au moins 40 kilomètres plus près de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de recherche, subventions de recherche, etc.) et seulement dans la mesure où ce revenu est déclaré dans votre déclaration d'impôt.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement post-secondaire peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études et de recherche, de subventions de recherche, etc.

Si vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

l) *les frais de garde d'enfants* sont normalement déduits par la mère seulement, mais le père peut y avoir droit dans certaines circonstances. Les frais de gardienne, de garderie, de pensionnat et de colonie de vaeances sont déductibles s'ils répondent aux règles prescrites et s'inscrivent dans les limites spécifées. Les frais doivent être engagés pour permettre d'occuper un emploi, d'exercer une activité commerciale ou d'effectuer des recherches ou des travaux semblables à l'egard desquels l'intéressé a reçu une subvention.

Les frais doivent être encourus dans le but d'assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a engagés et payés. Cependant, les Canadiens en service à l'étranger dans les forces armées, aux fins de programmes d'aide et à des postes diplomatiques sont considérés comme des résidents du Canada aux fins de l'impôt (paragraphe 250 (1)). Ces parents, et d'autres réputés, par la loi de l'impôt sur le revenu, être des résidents du Canada l'année où les frais de garde de leurs enfants sont engagés dans des pays étrangers, peuvent déduire des frais de garde d'enfants sur la même base que le contribuable qui réside effectivement au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant problablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes du paragraphe 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont encourus au Canada. (Voir Résidence, ci-après, et voir la brochure *Frais de garde d'enfants* de Rev. Can. Imp.)

m) *le régime d'épargne-actions (REA) (résdents du Québec seulement)*

Un partieulier résident au Québec le dernier jour de l'année d'imposition peut réduire son revenu imposable, pour les fins de l'impôt du Québec seulement, du coût des actions admissibles achetées durant l'année pour un régime d'épargne-actions (REA). La déduction permise sera généralement le moindre du coût des actions ou 20% du revenu total moins les contributions à un régime enregistré de pensions (REP) et à un régime enregistré d'épargne-retraite (RÉER). Toutefois, le total des contributions à ces trois régimes ne peut excéder $20,000. Ainsi un professeur dont le revenu est de $40,000 et qui contribue $3,500 à un REP et à un REER peut investir $4,500 dans un REA, soit 20% de $40,000 moins $3,500. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt si les actions sont conservées au moins deux ans dans ce régime. Les actions seront admissibles si elles répondent à certaines caractéristiques, et si elles sont émises par certaines sociétés admissibles. Les certificats d'actions doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines actions sont admissibles à une déduction de 150% de leur prix d'achat, certaines autres, à une déduction de 100%, et d'autres encore (de grandes sociétes), à une déduction de 50%.

Déductions du revenu d'entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les dépenses engagées pour gagner ce revenu, à condition que ces dépenses soient raisonnables, ne soient pas des dépenses de nature personnelle ou des frais de susbistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire ne soient pas une dépense de capital. Les dépenses admissibles sont déductibles l'année où elles sont engagées, sauf si leur comptabilisation normale oblige à les déduire une année plus tard (par exemple, honoraires, assurance, etc. payés d'avance) ou si la loi de l'impôt sur le revenu exige qu'elles soient différées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la photocopie et les salaires d'employés à temps partiel figurent parmi les postes de dépenses les plus fréquents pour les professeurs. Ceux-ci doivent être en mesure de justifier sur demande ces dépenses.

Depuis le 1er janvier 1980, le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense réponde aux critères normaux. Antérieurement, le contribuable ne pouvait payer un salaire à son conjoint que par l'intermédiaire d'une société.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Note spéciale: imposition des artistes et des écrivains

A cause de certains problèmes relatifs à l'évalulation des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

L'ensemble des propositions du sous-comité ont été acceptées par le ministre du Revenu national en juillet 1984. Il est maintenant possible de produire certains renseignements sur votre statut d'artiste ou d'écrivain véritable afin de bénéficier des déductions relatives à des pertes reliées à une entreprise dans la domaine artistique.

L'ACPU va suivre de près l'application de cette nouvelle règle afin de s'assurer que ses membres soient traités avec justice.

Frais de bureau

Si le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de la maison. Dans le cas d'une maison de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la maison.

Les frais d'entretien du bureau peuvent comprendre une part raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'amortissement du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, si aucune modification majeure n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'amortissement du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage si sa valeur n'a pas diminué. Dans les conditions inflationnistes actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait l'avantage gagné en déduisant l'amortissement;

b) le contribuable qui déduit l'amortissement peut réaliser un gain de capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa maison ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains de capital en vertu de la règle de la résidence principale sera maintenue si le contribuable s'abstient de déduire l'amortissement. (Voir IT-120R2, alinéas 35, 36 et 37). Seulement une résidence par couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Si des modifications majeures ont été apportées a la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital éventuel, peu importe qu'il y ait déduction ou non de l'amortissement du coût en capital (IT-120R2, alinéa 38). Le Budget fédéral du 23 mai 1985 propose d'éliminer tout impôt sur les gains en capital jusqu'à $20,000.

L'amortissement du coût en capital du mobilier et de l'équipement peut se déduire sans hésitation si le contribuable est confiant qu'une dépreciation égale au montant déduit se produise au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Le taux est de 20% (classe 8) et s'applique à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant s'il y a eu acquisition directement à des fins d'entreprise. Au terme de chaque année, l'amortissement du coût en capital est déduit du solde en capital des biens, et l'amortissement déduit à l'égard de l'année suivante est de 20% du solde res-

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Positions available Postes disponibles

ADMINISTRATIVE POSITIONS

UNIVERSITY OF ALBERTA. Nephrology/Immunology. Director. The University of Alberta invites applications for the Directorship of the Division of Nephrology and Immunology in the Department of Medicine, University of Alberta. Rank and financial arrangements are negotiable according to experience and qualifications. The current salary base Associate Professor to Professor excluding practice income is $48,970.00 to $61,521.00. Applicants should have M.D. F.R.C.P.(C) with the appropriate subspecialty in Nephrology. Additional research training to the Ph.D. level would be welcome but not essential. The successful applicant would be expected to have sufficient energy, administrative and research experience that he would be able to successfully develop and expand the Divisions research base. Additionally he would be an effective recruiter providing for the ever-growing clinical and research activities. The University of Alberta is an equal opportunity employer, but in accordance with Canada Employment and Immigration regulations priority will be given to Canadian citizens and permanent residents of Canada. Candidates should forward their curriculum vitae within 40 days of this publication along with an outline of their research interests and names of three references to Dr. G.O Molnar, Chairman, Department of Medicine, Room 8-121 Clinical Sciences Building, University of Alberta, Edmonton, Alberta, T6G 2G3.

UNIVERSITY OF SASKATCHEWAN. Paediatric Hemalologist Oncologist. The Saskatoon Cancer Clinic and the Department of Paediatrics of the University Hospital invite applications for the position of Head of Paediatric Hematology/Oncology. Job Description: The Head will be responsible for direction of the activities of the section of Paediatric Oncology within the Saskatoon Cancer Clinic, and the Division of Oncology of the College of Medicine as well as the sections of Hematology and Oncology within the Department of Paediatrics in the College of Medicine and the University Hospital. These activities will include patient care, teaching and research. The Head will be jointly appointed to the staff of the Saskatoon Cancer Clinic and the Department of Paediatrics and will have an appropriate joint academic appointment in the Department of Paediatrics and the Division of Oncology. Appointment to other departments will be considered. Academic rank will be according to experience and qualifications. Admitting privileges will be in the Department of Paediatrics in the University Hospital. Position Requirements: The Head should be a board/clician with extra training in Hematology Oncology and should have the F.R.C.P.(C) in Paediatrics and/or Hematology, or have equivalent recognized postgraduate qualification and be willing to obtain the Fellowship Certificate within three years. The successful candidate will preferably have several years of clinical experience, demonstrated interest in either or both clinical and laboratory research, and experience and commitment to cooperative clinical trials. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Please send curriculum vitae with names of three references to either Dr. O.J Klassen, Director, Saskatoon Cancer Clinic, Professor and Head, Division of Oncology, University Hospital, Saskatoon, Saskatchewan, S7N 0X0, Or M.H.K Sholeh, Professor and Head, Department of Peediatrics, University Hospital, Saskatoon, Saskatchewan, S7N 0X0.

UNIVERSITY OF ALBERTA. Mathematics. Chairman. Applications and nominations are invited for the position of Chairman of the Department of Mathematics at the University of Alberta. The Department of Mathematics is in the Faculty of Science and consists of fifty-eight (58) academic staff and nine (9) support staff. We are seeking candidates with excellent leadership qualities, an outstanding research record and a dedication to teaching at the undergraduate and graduate level. This position will be available July 1, 1986 and the salary and rank will be commensurate with experience. Applications or nominations, including a detailed curriculum vitae and the names of three referees, should be received by March 14, 1986 and addressed to: Dr. W. John McDonald, Dean of Science, The University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. The University is an equal opportunity employer, but in accordance with Canadian immigration regulations, Canadian citizens and permanent residents will be given preference.

MOUNT ALLISON UNIVERSITY. Department of Psychology. Applications are invited for the position of Head of the Department. The Department attracts outstanding students. Its research facilities are well-equipped for work in Experimental Psychology and some aspects of neuroscience, and a majority of its present faculty are actively engaged in one or both of these fields. Thus, we are looking for a person who has a commitment to excellence in undergraduate education and the ability to provide intellectual leadership to the Department. The appointment will be at the rank of Professor or Associate Professor and will be probationary or tenured. The salary ranges in 1985-86 are $41,167 to $64,374 for Professor and $32,729 to $52,242 for Associate Professor. Applications, including a curriculum vitae, the names of three referees and reprints of recent publications, should be sent to Dr. Henry James, Head, Department of Psychology, Mount Allison University, Sackville, N.B. E0A 3C0. Closing date for receipt of applications is March 31, 1986. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA. Agricultural Engineering. The University of Manitoba invites application and nominations for the position of Head, Department of Agricultural Engineering. The Faculty of Agriculture is seaching for a Head of the Department of Agricultural Engineering. This is a tenure track appointment initially for a five year term commencing July 1, 1986. Presently there are 13 academic staff, five research associates, 38 undergraduate students, and nine postgraduate students in the Department. The Head is expected to provide strong leadership and to administer the teaching, research and public service programs in Agricultural Engineering at the University of Manitoba. Applicants must have an earned doctoral degree in Agricultural Engineering or related discipline, and be a registered Professional Engineer. Evidence of excellence in teaching and research is required. Administative experience is desirable but not essential. An ability to maintain congenial working relations and a stimulating academic environment is required. Sufficient knowledge and interest in Canadian agriculture to effectively interact with agricultural clienlele (government, agribusiness and producers) is necessary. Rank and salary will be commensurate with qualifications and experience. Applicants should submit a description of their qualifications as they relate to the position, along with a curriculum vitae and the names of at least three references to Dr. R.C McGinnis, Dean, Faculty of Agriculture, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Both men and women are encouraged to apply. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Closing date - March 31, 1986 or until the position is filled.

UNIVERSITY OF GUELPH. University School of Rural Planning and Development. Rural Oevelopment Planner/International Outreach Coordinator. In close consultation with the International Development Program at Guelph, he/she will be expected to provide leadership in identifying and preparing the appropriate courses in response to the need, comparing them to the University of Guelph's resources and designing them for on or off campus delivery. Responsibilities will include campus liaison, delivery (including teaching) of selected elements of short courses and liaison with donor agencies and potential clients. Although the work will focus on Third World development issues, the successful candidate will also have a role to play in the development of short courses and outreach activities in rural development in Canada. The program of short courses will be coordinated by the University School of Rural Planning and Development, and will include, amongst others, the active participation of the Centre for International Programs and the School of Part Time Studies and Continuing Education. The appointee will have a Ph.D. in a relevent discipline, significant experience in international development, proven abilities to liaise effectively with diverse organizations and interests, excellent communication skills, a commitment to multidisciplinary instruction, research and outreach and significant experience in short course design and instruction in many aspects of international rural development. It is likely that the successful candidate will hold a cross-appointment from The University School of Rural Planning and Development, in another unit in the University. This will be a contractually limited appointment, subject to final budgetary approval in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, together with resumes should be forwarded to: Employment Services and Training, University of Guelph, Guelph, Ontario, N1G 2W1

UNIVERSITY OF GUELPH. University School of Rural Planning and Development. International Rural Development Planner. There is a major opportunity for a senior position in the University of Guelph for a well qualified person to provide leadership in the continuing expansion of the international program in rural development. This is a tenure track position starting at a level commensurate with the candidate's academic qualifications and professional experience. The successful candidate will be located in the University School of Rural Planning and Development and hold a joint appointment with another unit(s) on campus. A Ph.D. in a relevant discipline, senior qualifications in the Social Sciences, 8-10 years progressively responsible experience in international development, extensive Third World project experience, excellent communications skills, peer recognition as a senior researcher, teacher and administrator is this field will be among the qualifications of the successful candidate. A commitment to and demonstrated abilities in outreach and interdisciplinary research and teaching will also be required. This appointment is subject to final budgetary approval. In accordance with Canadian immigration requirements this advertisement is directed at Canadian citizens and permanent residents. Applications, together with resumes should be forwarded to: Employment Services and Training, University of Guelph, Guelph, Ontario, N1G 2W1

UNIVERSITY OF ALBERTA. Occupational Therapy. Chairman Applications are invited for the position of Chairman of the Department of Occupational Therapy at the University of Alberta. The Department of Occupational Therapy is located within the Faculty of Rehabilitation Medicine and offers a BSc in Occupational Therapy and plans to offer an M.Sc. in Occupational Therapy in the near future. Specific responsibilities include: 1) leadership in undergraduate and graduate program development, 2) teaching at the undergraduate or graduate level; and, 3) development of an active research program. Qualified candidates should be occupational therapists who have a background in administration and teaching as well as a demonstrated commitment to research. A doctoral degree is preferred. Salary will be commensurate with qualifications (Associate Professor range $38,170-55,450). Position is available July 1, 1986. The University of Alberta is an equal opportunity employer, but in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The closing date for all applications is April 1, 1986. Send vitae and names of three references to: Dr. Marilyn Ripat, Faculty of Rehabilitation Medicine, University of Alberta, 316 Corbett Hall, Edmonton, Alberta, T6G 2G4

ACCOUNTING

BROCK UNIVERSITY. School of Administrative Studies. Applications are invited for tenure track faculty positions in accounting and/or auditing. Our expanding School includes an accounting co-op program that is now in its sixth year. A Ph.D., or a Ph.D. in progress, is required. Salary and rank will be commensurate with qualifications and experience. An application, including a curriculum vitae and the names of three referees, should be submitted to Professor J.R Hanchan, Chairman, Dept. of Accounting and Finance, School of Administrative Studies, Brock University, St. Catharines, Ontario, L2S 3A1

ACTUARIAL SCIENCE

UNIVERSITY OF WATERLOO. Statistics and Actuarial Science. Applications are being accepted for the position of assistant professor in Actuarial Science for a one-year term. The position may be renewable if funds are available. The candidate should have e Ph D. and A S A (or equivalent) or an F.S A and Master's degree (or equivalent). Duties include teaching and research in some branch of actuarial science. Salary will depend upon qualifications and experience. Applicants should send curriculum vitae to Dr. H.H. Panjer, Associate Chairman, Department of Statistics and Actuarial Science, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed at Canadian citizens and permanent residents. Appointment effective July 1, 1986 or later. The closing date for application is March 15, 1986. It is the intention of the University of Waterloo to fill its regular academic vacancies with recent Ph.D. graduates appointed as Assistant Professors.

AGRICULTURE

THE UNIVERSITY OF MANITOBA. Agricultural Economics/Farm Management. The Department of Agricultural Economics and Farm Management invites applications for a tenure-track position at the Assistant or Associate Professor level in the area of: economic theory, modern quantitative methods and farm management. Qualifications include a Ph.D. in Agricultural Economics or Economics. Demonstrated competence in teaching and research is desirable as well as familiarity with micro-computer instructional techniques. Successful applicants would be expected to teach in diploma, the undergraduate and graduate programs as well as development of research and public service programs individually and in cooperation with academic staff in Agricultural Economics and other disciplines in the farm management area. Some knowledge of Canadian agriculture is desirable. Salary is commensurate with training and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Both men and women are encouraged to apply. Appointment will be effective July 1, 1986. Please send enquiries and applications to Dr. J.A MacMillan, Head, Department of Agricultural Economics and Farm Management, University of Manitoba, 406 Agriculture Building, Winnipeg, Manitoba, R3T 2N2 Application deadline: March 31, 1986

ANTHROPOLOGY

UNIVERSITY OF VICTORIA. Anthropology. Sessional position in Sociocultural Anthropology. Assistant Professor level (September 1986 - April 1987) Ph.D required with some teaching experience preferred. Should be able to teach introductory cultural anthropology in addition to specialty. Specialization open but preference given to someone who can teach medical anthropology. Other specializations of interest include social change, cultural ecology, applied anthropology. Preferred areas of geographic interest are Oceania or North America. Letter of Application, Curriculum Vitae and the names of three references should be sent to Chairman, Department of Anthropology, University of Victoria, Victoria, B.C., V8W 2Y2. Deadline for applications: 28 February 1986. The availability of this position is subject to budgetary approval. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The University of Victoria offers equal employment opportunities to qualified male and female applicants.

UNIVERSITY OF VICTORIA. Anthropology. Sessional position in archaeology, Assistant Professor level (September 1986 - April 1987). Completed Ph.D required with some teaching experience preferred. Should be able to teach Second Year introductory archaeology in addition to first year introductory physical anthropology/prehistory survey course. Preferred area of geographic interest: New World. Letter of Application, Curriculum Vitae and the names of three references should be sent to Chairman, Department of Anthropology, University of Victoria, Victoria, B.C., V8W 2Y2. Deadline for applications: 28 February 1986. The availability of this position is subject to budgetary approval in accordance with Canadian immigration requirements. This advertisement is directed to Canadian citizens and permanent residents. The University of Victoria offers equal employment opportunities to qualified male and female applicants.

UNIVERSITY OF GUELPH. Department of Sociology and Anthropology. Contingent on the availability of funding, the Department of Sociology and Anthropology of the University of Guelph has been authorized to invite applications for a contractually limited appointment beginning September 1, 1986, at the rank of Assistant Professor. Applicants must have completed their Ph.D. A primary qualification is a commitment to research in international development, preferably with an emphasis on applied anthropology. Qualified applicants will also be expected to have a firm commitment to undergraduate and graduate teaching. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be sent to Dr. Wayne Thompson, Professor and Chairman, Sociology and Anthropology, University of Guelph, Guelph, Ontario, N1G 2W1.

UNIVERSITY OF TORONTO. Department of Anthropology. The Department of Anthropology, University of Toronto, invites applications for a contractually-limited one-year position at the rank of Assistant Professor commencing July 1, 1986, in sociocultural anthropology (budget permitting). Demonstrated competence in teaching and research expected, Ph.D required. Competence needed in one or more of the areas of: The Anthropology of Gender, Social Change, the Anthropology of Complex Societies. The successful candidate will also be expected to teach undergraduate and/or an undergraduate course in the geographic area of their own special interest. Salary level at least base to Assistant Professor (currently $27,000). Send applications with curriculum vitae, the names of three referees, and samples of publications to Professor M.R Kleinderst, Chairman, Department of Anthropology, University of Toronto, Toronto, Ontario, M5S 1A1, before April 30, 1986. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

ARCHITECTURE

THE UNIVERSITY OF BRITISH COLUMBIA. School of Architecture. One full-time tenure track position is available from July 1, 1986, for a person qualified to teach architectural history with a strong emphasis on theory. Assignments will include teaching in a predominantly graduate three-year B.Arch. (first professional) degree program, as well as at post professional graduate level. The appointment may be made at the Assistant or Associate Professor level, subject to final budgetary approval. Candidates should have a Ph.D. in architectural history and theory, or demonstrable equivalent qualification or experience. Preference will be given to candidates with at least one degree in architecture, teaching experience, research and publication in the area of specialization. All candidates must be thoroughly con-

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versant with the current architectural debate and have the ability to bring their background knowledge to bear on ill lecuries and in design reviews Salary range $30,000 - 37,500 Candidates should send resumes and a list of referees, before February 28 1986, to D Shadbolt, Director, School of Architecture, The University of British Columbia, 6333 Memorial Road, Vancouver, B C V6T 1W5. Tel. (604) 228-2206. UBC is an equal opportunity employer. Candidates must state if they are legally entitled to work in Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadien citizens and permanent residents.

ART

QUEEN'S UNIVERSITY. Department of Art. Applications are invited for the following position at the Adjunct Assistant Professor level Sculptor To teach introductory and advanced courses in a four-year Bachelor of Fine Art program This is an eight month appointment commencing September 1, 1986 Closing date for applications is March 31, 1986 In accordance with Canadian Immigration requirements, this advertisement is directed particularly to Canadian citizens and permanent residents Both sexes are equally encouraged to apply Write with slides and curriculum vitae to The Head, Department of Art, Queen's University, Kingston, Ontario, K7L 3N6

ART & DESIGN

UNIVERSITY OF ALBERTA. Art and Design. The Department of Art and Design at the University of Alberta invites applications from both men and women for 1) a Study Leave replacement in Visual Communication Design experience in Photography applied to graphic design will be an asset), 2) a Study Leave replacement in Industrial Design Both positions are offered for the period September 1, 1986 to April 30, 1987. This period could be lifted by two different 4-month appointments. A minimale salary $16,720.00 to $18,014.00 (1985/86 salary scale). Professional and teaching experience preferred. A formal educat on equivalent to a MFA required. The University of Alberta is an equal opportunity employer but in accordance with Canadian Immigration requirements, this advertisement is addressed to Canadian citizens and permanent residents of Canada. Complete applications, including a full curriculum vitae, letter of application, curriculum vitae, 20 to 25 slides of works and the names of two referees should be sent by April 30, 1986, to Jaga Frascara, Chairman, Department of Art and Design, University of Alberta, Edmonton, Alberta, Canada, T6G 2C9.

ART HISTORY

UNIVERSITY OF VICTORIA. Department of History in Art. Applications are being invited for a one-year visiting Assistant Professorship in Art and Architectural History of Renaissance and Baroque for the 1986-87 academic year A Ph.D. in Art History is required. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants The deadline is April 1. Applications including a curriculum vitae and the names of three references should be directed to Dr. Charles R. Wicke, Chairmen, Department of History in Art, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2.

BIOCHEMISTRY

UNIVERSITY OF ALBERTA. Biochemistry. Postdoctoral Fellows. Candidates should possess a recent PhD with experience in either protein chemistn and structure of molecular cloning techniques Research is focussed on the structure/function relationships of contractile proteins of muscle and non-muscle tissues and the expression of novel variants of these by by otigonucleotide directed mutagenasis Positions are available for up to four years at a salary ranging from $21,800 to $27,870./annum. Please send C V., reprints and names plus addresses of three references to Dr. L.B Smillie, MRC of Canada Group in Protein Structure and Function, Department of Biochemistry, University of Alberta, Edmonton, Alberta, Canada, T6G 2H7.

BIOLOGY

UNIVERSITY OF TORONTO. Department of Zoology. Applications are invited from Canadian citizens and permanent residents who wish to be considered for a NSERC University Research Fellowship (URF) in the field of molecular/cell biology The Department of Zoology is prepared to sponsor 3 URF s who have demonstrated research excellence Preference will be given to individuals familiar with recombinant DNA technology The Department is committed to developing a centre of excellence in this area. The successful candidates will be expected to develop a strong research programme in well equipped environment for research will be made available to the successful candidates Salary will be at the Assistant Professor level Candidates should send applications with full curriculum vitae, brief statement of research plans and arrange for three letters of recommendation to be sent to Professor Arthur Zimmerman, Department of Zoology, University of Toronto, Toronto, Ontario, M5S 1A1

UNIVERSITY OF WATERLOO. Biology/Biochemistry. Applications are invited for a postdoctoral position in the field of insect pharmacology/reproductive chemistry The successful applicant will join an active research group investigating the nature of monoamine-receptor interactions in the insect nervous system. The study, which is supported through the NSERC University Industry Cooperative Programme, is designed to facilitate the development of novel insecticide directed against insect-specific aminergic targets. The successful applicant may be required to work closely with scientists from the industrial sponsor, Cyanamid Canada. The position is available immediately and is for a period of 2 years at an annual salary of $22 000 plus benefits Applicants should forward a curent curriculum vitae and arrange for three letters of reference to be sent to Dr R.G.H. Downer, Department of Biology, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1

UNIVERSITY OF WATERLOO. Department of Biology. Applications are being accepted for the position of Research Associate in Microbial Biotechnology with experience in microbial physiology and biochemistry, especially botanisolproduction to give highly-valued products (particularly immobilized microbial cells), biodegradation of toxic effluents (e.g. aliphatic and aromatic hydrocarbons, nitriles, cyanide), and continuous culture of bacteria The appointee will be responsible for central role in administration of the group in association with the director, as well as for his own research progiem The appointment will commence on or about August 1, 1986 The salary will be in the range $22-28,000, commensurate with qualifications. The appointment will be for two years in the first instance. Please send names and addresses of three referees to Dr J E Thompson, Department of Biology, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1 The closing date for applications is February 28, 1986

MOUNT ALLISON UNIVERSITY. Department of Biology. Applications are invited for a position at the rank of assistant professor. Applicants should hold a Ph D with teaching experience in two or more of: Introductory Botany, Introductory Zoology, Genetics, Marine Biology, or Developmental Biology. Subject to budgetary approval, this position will be filled effective July 1, 1986 for a one year term. The salary range for an assistant professor for 1985-86 is $26,398 to $38,002 Applications, including a curriculum vitae and three letters of reference, should be sent to: Dr. C G Paterson, Head, Department of Biology, Mount Allison University, Sackville, N.B., E0A 3C0 Closing date for receipt of applications is March 15, 1986 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

TRENT UNIVERSITY. Biology. Applications are invited for a two-year sessional appointment at the Assistant Professor level. The appointment, which is subject to budgetary approval, would commence on 1 July, 1986. Requirements are a Ph.D. in Cell Biology. The successful candidate will be expected to undertake research and to teach introductory and upper-year undergraduate courses. Applicants should forward their curriculum vitae, and arrange for 3 letters of reference to be sent by 14 March, 1986 to the Chairman, Search Committee, Department of Biology, Trent University, Peterborough, Ont., K9J 7B8. In accordance with immigration regulations, this advertisement is directed to Canadian citizens and permanent residents

TRENT UNIVERSITY. Biology. Applications are invited immediately for a tenure-track position at the Assistant Professor level, effective 1 July, 1986 Requirements for the position are a Ph D in ecology with strong interests in research and teaching at the graduate and undergraduate level Preference will be given to those with a background in forestial ecosystem studies. Applicants should forward their curriculum vitae, and arrange for 3 letters of reference to be sent, by March 14, 1986 to the Chairman, Search Committee, Department of Biology, Trent University, Peterborough, Ont , K9J 7B8 In accordence with immigration regulations, this advertisement is directed to Canadian citizens and permanent residents

McGILL UNIVERSITY. Cell and Molecular Biology. The Department of Biology, McGill University, invites applications for a tenure-track position at the assistant professor level, effective 1 September, 1986, subject to budgetary approval. Applicants are sought who apply molecular or genetic approaches to understanding cell structure and function. We particularly encourage applications from candidates interested in nervous systems and/or human (mammalian) genes. Applications are invited from all, although, in accordance with Canadian immigration regulations, applications from Canadian citizens or permanent residents will be considered. The first Send curriculum vitae, statement of research interests and goals, representative reprints, and three letters of reference to Dr. Barid Mukherjee, Chairman, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec, Canada, H3A 1B1 Deadline 28 February 1986 .

BOTANY

UNIVERSITY OF TORONTO. Department of Botany. Microbiology/Virology. Post-Doctoral Fellow required to participate in cloning of plant RNA viruses for the purpose of developing biotin-labelled hybridization probes to detect early viral infection in potato seeds Experience in cloning and/or virology would be an asset Salary is $20,000 Can p.a. Position is available immediately to 3 years Please send detailed letter, cv and 3 letters of reference to Dr. M G AbouHaidar, Centre for Plant Biotechnology, Dept. of Botany, University of Toronto, Toronto, Ontario, M5S 1A1

BUSINESS

THE UNIVERSITY OF ALBERTA. Faculty of Business. Applications are invited for full-time tenure-track faculty positions from those with teaching and research interests in Accounting, Management Information Systems, Finance, Management Science/Production, and Marketing. Ph.D. or equivalent required or candidate should be at the completion stage of degree. Salary and rank depend on qualifications. Ranges are Assistant Professor $30,316 to $43,780; Associate Professor $38,170 to $55,450, Professor from $48,970 in addition, market supplements to ensure competitive offers are negotiable. Appointments normally effective July 1st. Positions subject to availability of funding Send resume to: Dr. R.S. Smith, Dean, Faculty of Business, The University of Alberta, Edmonton, Alberta, Canada, T6G 2R6. The University of Alberta is an equal opportunity employer.

TRINITY WESTERN COLLEGE. Business. Position - Full Professor Qualifications - Qualified, plus extensive teaching experience in a Christian college context and some precticel business experience. Teaching Marketing, Business Policy, Management and Advertising and with ability to integrate one's discipline with a Biblical Christian Worldview. Send to Dr. Kenneth Davis, Dean, Trinity Western University, 7600 Glover Rd., Langley, B.C., Canada, V3A 4R9 Trinity Western University has an evangelical Christian commitment. A chartered by the province of British Columbia and grants B.A., B.Sc., and B. Ed. degrees. Opening for September 1986

BUSINESS ADMINISTRATION & COMMERCE

WILFRID LAURIER UNIVERSITY. Business Administration. Applications are invited for teaching positions in the areas of Accounting, Finance, Human Resources, Marketing, Operations Management & Quantitative Business Analysis, and Introductory Policy for the 1986-87 academic year. Qualifications: Lecturer up to Associate Professor: Duties: Undergraduate and master graduate teaching. Applications accepted until positions are filled and are subject to budget approval. In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Send applications to: Dr. Bruce Fournier, Associate Dean of Business, School of Business & Economics, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5.

MOUNT ALLISON UNIVERSITY. Department of Commerce. Applications are invited for a probationary appointment at the rank of assistant professor or associate professor in the areas of Marketing, Organizational Behaviour, Personnel Management and Business Policy. Applicants should hold a Ph.D. in one of these areas or an MBA with considerable experience. Duties will include undergraduate teaching in one or more of the above areas. This position will be filled effective July 1, 1986. Salary ranges for 1985-86 are $26,398 to $38,002 for assistant professor and $32,729 to $52,242 for associate professor. Applications, including a curriculum vitae and the names of three referees, should be sent to: Roger Wehrell, Head, Department of Commerce, Mount Allison University, Sackville, N.B., E0A 3C0 Closing date for receipt of applications is March 8, 1986 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

MOUNT ALLISON UNIVERSITY. Department of Commerce. Applications are invited for a probationary appointment at the rank of assistant professor or associate professor in the area of Accounting, Finance and Quantitative Methods Applicants should hold a Ph D in one of these areas or an MBA with a professional designation. Duties will include undergraduate teaching in one or more of the above areas. This position will be filled effective July 1, 1986. Salary ranges for 1985-86 are $26,398 to $38,002 for assistant professor and $32,729 to $52,242 for associate professor. Applications, including a curriculum vitae and the names of three referees, should be sent to: Roger Wehrell, Head, Department of Commerce, Mount Allison University, Sackville, N.B., E0A 3C0 Closing date for receipt of applications is March 31, 1986. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

BROCK UNIVERSITY. School of Administration Studies. Department of Management and Marketing. Applications for tenure track and limited term appointments in Business Policy, Business Policy; Computing and Management Information Systems; Introductory/General Management; Marketing, Operations Management; Organizational Behaviour/Theory, and Personnel Management/Labour Relations OBA or PhD in Business Administration preferred, but ABD candidates expecting to complete by September 1987 will also be considered. Second career candidates with an MBA and several years of senior management experience are invited to apply for term appointments. Our honours BAdmin program, offered jointly with the Department of Accounting and Finance, is aimed at developing candidates for general management careers Emphasis is placed on quality teaching supportive of the general management philosophy A combination of research and community service consistent with the individual's strengths and abilities is also expected. Brock is located in the 'Garden City' of St Catharines, a city of 125,000 with a moderate climate and within easy driving distance of Toronto and Buffalo Research and consulting opportunities are available in our extensive industrial base. Send your application to Howard W Proul, Chairmen, Department of Management and Marketing, Brock University, St Catharines, Ontario, L2S 3A1 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadien citizens and permanent residents.

THE UNIVERSITY OF NEW BRUNSWICK. Business Administration. The Division of Administration invites applications for a tenure-track or limited term) and sessional positions available in the following fields: (i) Accounting, (ii) Administrative Studies (including Personnel, IR, management, etc.), (iii) Finance, (iv) Management Science, (v) Marketing, (vi) Business Strategy and International Business. PhD (or ABD) required for tenure-track positions, MBA acceptable for limited-term appointments Relevant business experience and/or research experience is desirable. Positions involve research and teaching in dynamic undergraduate and MBA programmes. Salary and rank depend on qualifications and are competitive. Send resume to Dr Eric N. West, Dean, Faculty of Business Administration, University of Windsor, Windsor, Ontario, N9B 3P4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

McMASTER UNIVERSITY. Faculty of Business. Applications are invited in the following areas: (i) Accounting, (ii) Finance, (iii) Information Systems, (iv) Marketing and Business Policy. Rank of Assistant, Associate or Professor, depends on qualifications and experience; preferably at the Assistant or Associate level. Visiting appointment is also possible. Ph.D or DBA degree (completed or near completion) is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels Applicants for Information Systems will be expected to contribute to the major field of the Ph.D. program Science/Systems, others to the minor. Salary will be commensurate with qualifications, teaching and practical experience. The availability of some positions is subject to budgetary approval. Appointment date is open; July 1, 1986 is preferred. Application date closes when position is filled. Applications should be sent to: Dr. G.W. Torrance, Dean, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

CDNCDRDIA UNIVERSITY. Department of Management. Faculty of Commerce and Administration. Applications are invited in the following areas of specialization: Policy, and (ii) organizational behaviour. Dualifications include Ph.D. and interest in both teaching and research. A past publication record is essential for appointment al the Associate Professor level. Teaching will be at the B Comm., MBA, and Ph.D. levels in the Department of Management. Salaries are competitive with those paid in comparable institutions Applications will be accepted until positions are filled. Please send C.V. and names of three references to Dr. John R. Goodwin, Chairman, Department of Management, 1455 de Maisonneuve Blvd. W., Montreal, Quebec, H3G 1M8. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada.

ST. FRANCIS XAVIER UNIVERSITY. Business Administration. Applicants are invited for tenure track or limited term position in accounting, marketing, management, organizational behaviour and personnel. Ph.D. (or progress) required for tenure track position. Relevant business experience or research experience is desirable. Responsibilities include undergraduate teaching, research and consulting. Rank and salary competitive and based on qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be sent to LT Gallant, Chair, Department of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0.

UNIVERSITY DF MANITOBA. Faculty of Administative Studies. Applications are invited in the areas of (i) accounting and (ii) finance. Rank is open, based on qualifications and experience. Visiting appointment is also possible. Ph D. or DBA, completed or near completion is required Duties include research and teaching at the undergraduate and graduate levels. Salary competitive and will depend on qualifications, experience and research record. Appointment date is open; July 1, 1986 preferred. Application date closes when position is filled Both women and men are encouraged to apply In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications should be sent to: Dr. L.E. Ouchi, Acting Head, Department of Accounting and Finance, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

UNIVERSITY OF NEW BRUNSWICK. Administration. University of New Brunswick, Faculty of Business of Administration invites applications in. Accounting, Finance, Human Resources, Management including Business & Society Theory and Organizational Design, Marketing, Quantitative Methods, Management Information Systems, Public Administration overlapping with one or more of the above areas. Qualification for tenure track positions is Ph D. competition or near completion in appropriate disciplines. Rank is generally Assistant or Associate depending on qualifications end experience, but persons with a very strong record of demonstrated achievement will be considered for the rank of full professor. Some term positions at the rank of Lecturer may be available; qualification a good MBA Persons with tenured positions elsewhere may apply for visiting appointment Appointment effective July 1 1986 or January 1, 1987 as convenient. Successful candidates will teach in BBA and MPA programs and carry out research in their disciplines. Salary is competitive at all ranks Submit a curriculum vitae and names and addresses of three referees to Dr K P K Nair, Dean, Faculty of Administration, University of New Brunswick, P.O. Box 4400, Fredericton, New Brunswick, Canada, E3B 5A3.

UNIVERSITY DF WINDSOR. Faculty of Business Administration. Multiple full-time (tenure-track or limited term) and sessional positions available in the following fields: (i) Accounting, (ii) Administrative Studies (including Personnel, IR, management, etc.), (iii) Finance, (iv) Management Science, (v) Marketing, (vi) Business Strategy and International Business. PhD (or ABD) required for tenure-track positions, MBA acceptable for limited-term appointments Relevant business experience and/or research experience is desirable. Positions involve research and teaching in dynamic undergraduate and MBA programmes. Salary and rank depend on qualifications and are competitive. Send resume to Dr Eric N. West, Dean, Faculty of Business administration, University of Windsor, Windsor, Ontario, N9B 3P4. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

UNIVERSITY OF WATERLDD. Business Administration. Accounting - Applications are invited for faculty positions from those with teaching and research interests in (i) financial accounting (ii) management accounting (iii) information systems Ph.D. or equivalent. Salary will depend on qualifications. Appointments effective July 1, 1986 or by arrangement. Appointments available for recent Ph.D. graduates and appointed as Assistant Professors wherever possible.

UNIVERSITY OF NEW BRUNSWICK, Business Administration. The Division of Administration invites applications for an Instructorship in Accounting at the rank of Instructor or Senior Instructor I. The position is subject to budgetary approval. Rank and salary would be commensuate with qualifications and experience. Duties include teaching in the accounting area at the undergraduate level, and carrying out administrative tasks as assigned by the chairman of the division. Minimum qualifications include the C.A. designation and the appropriate undergraduate degree. Applications will be accepted until the position is filled. Please send C.v. and names and addresses of three referees to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, Saint John Campus, Box 5050, Saint John, New Brunswick, E2L 4L5, Canada. In accordance with Canadian Immigration Regulations, preference will be given to citizens and permanent residents of Canada.

UNIVERSITY OF NEW BRUNSWICK. Business Administration. The Division of Administration invites spplications for a tenure-track position in financial accounting to commence July 1, 1986. Rank and salary will be commensurate with qualifications and experience Dualifications required include the Ph D. or equivalent Preference will be given to candidates with a strong background in information Systems Candidates with lesser qualifications may be considered for a term appointment. Applications will be accepted until the position is filled Please send c.v. and the names and addresses of three referees to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, Saint John Campus, Box 5050, Saint John, New Brunswick, E2L 4L5, Canada. In accordance with Canadian Immigration Regulations, preference will be given to citizens and permanent residents of Canada

UNIVERSITY OF WINDSDR. Faculty of Business Administration. Administrative Studies Area Full-time (tenure-track or limited term) position available in Organization Theory/Organization Design. The successful candidare should have completed the Ph.D. or be an ABD near completion, with a strong background in Organization Theory/Organization Design. This position involves research and teaching in dynamic undergraduate and MBA programmes Salary and rank depend on qualifications and are competitive Starting date July 1, 1986 Send resume to Dr Eric N. West, Dean, Faculty of Business Administration, University of Windsor, Windsor, Ontario, N9B 3P4. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The University of Windsor is an Equal Opportunity Employer

DALHDUSIE UNIVERSITY. School of Business Administration. Applicants are invited for the following full-time faculty positions: (a) two positions in Policy for graduate and undergraduate teaching, one of which requires strengths in Organizational Theory and Design, and (b) one in Industrial Relations with strengths in Organizational Behaviour. For these positions, meaningful industrial experience is necessary A Ph.D. in the respective areas of concentration would be desirable but might be offset by extensive experience at a senior managerial level Potential to conduct research in the relevent fields is necessary Rank Assistant or Associate. Positions are subject to final budgeting authorization. Appointments are normally elective July 1, 1986. Please send resumes to Y Sanker, School of Business Administration, Dalhousie University, Halifax, Nova Scotia, B3H 1Z5. Dalhousie University is an equal opportunity employer but in accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada Dalhousie has a policy of affirmative action with respect to employment of women.

CHEMISTRY

BISHOP'S UNIVERSITY. Chemistry (Organic). Applications are invited for a tenure-stream position in the Department of Chemistry beginning July 1, 1986. Candidates should possess a Ph.D. in Chemistry and have an interest in and the ability to teach organic chemistry, particularly in the physical-organic or biochemical areas. The commencing rank and salary will depend on the candidate's qualifications and experience. Applications with curriculum vitae and the names of three referees should be addressed to: Dr. K.J. Kueppel, Dean of the Faculty, Bishop's University, Lennoxville, Que., J1M 1Z7.

MOUNT ALLISDN UNIVERSITY. Department of Chemistry. Applications are invited for a one year sabbatical replacement position, subject to budgetary approval, at the rank of assistant professor. Applicants should hold a Ph.D., preferably with post-doctoat and/or teaching experience. Duties will include teaching organic chemistry at the introductory and advanced levels (physical organic). It is desirable that the appointee will be required to participate in teaching of first year general chemistry. Facilities for research, especially with undergraduate students, will be available. This position will be filled effective July 1, 1986 Salary range for assistant professor for 1985-86 is $26,298 to $38,002. Applications, including a curriculum vitae and the names of three referees, should be sent to: Dr. K.A.H. Adams, Head, Department of Chemistry, Mount Allison University, Sackville, N.B., E0A 3C0. Closing date for receipt of applications is when position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

CHINESE

McGILL UNIVERSITY. Department of East Asian Languages & Literatures. Subject to budgetary approval, applications are invited for a tenure-track position at the Assistant Professor level in Chinese. Requirements include Ph.D. and native or near-native fluency in Chinese as well as ability and willingness to contribute in a small but rapidly growing program. The minimum salary for 1986/85 is CA $30,169.00. Summer Session teaching positions in Chinese and Japanese language are available. The salary range for 10 weeks is CA $2,000 - $3,300. Send curriculum vitae and names of three referees to Dr. Fumiko Ikawa Smith, Director, Department of East Asian Studies, McGill University, 3434 McTavish St., Montreal, Que., H3A 1X9 by April 1, 1986. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

CLASSICS

DALHDUSIE UNIVERSITY. Dept. of Classics. The Department of Classics invites applications for a probationary tenure track position at the rank of Assistant Professor commencing July 1, 1986 Applicants must hold, or be close to the completion of, a doctoral degree. The appointee will teach in the area of Greek language and literature and Ancient Philosophy. He or she will also be expected to teach introductory classes in classical civilization. Send application, accompanied by a curriculum vitae and the names of three referees, should be sent to Dr. R. Friedrich, Chairman, Department of Classics, Dalhousie University, Halifax, N.S., B3H 3J5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Dalhousie has a policy of affirmative action with respect to employment of women.

MOUNT ALLISDN UNIVERSITY. Department of Classics. Applications are invited for a probationary appointment at the rank of assistant professor. Applicants should have a Ph.D. in a relevant discipline and demonstrated excellence in teaching at the undergraduate level. A special interest in classical art and archaeology and/or Latin is desirable The successful candidate will teach a variety of courses on classical civilization and/or Latin language. This position will be filled effective July 1, 1986 The salary range in 1985-86 for assistant professor is $26,398 to $38,002. Applications, including a curriculum vitae and the names of three referees, should be sent to: Dr. Ivan Cohen, Acting Head, Department of Classics, Mount Allison University, Sackville, New Brunswick, E0A 3C0. Closing date for receipt of applications is April 15, 1986. In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

COMPUTER SCIENCE

YORK UNIVERSITY. Glendon College. Computer Studies. The Department of Computer Studies at Glendon College is seeking applicants for two or three positions at the level of Assistant or Associate Professor; rank is dependent upon qualifications and experience. At least one of these appointments will be tenure-track, subject to budgetary approval. Otherwise, the initial appointments will be for one or two years; visiting appointments may be possible. A Ph.D. or near Ph.D. in Computer Science or Business Administration with a strong background in Computer Science is required. Teaching will be at the undergraduate level. Research and assistance in planning the development of this new bifingual programme in Applied Computer Science will also be expected The ability to teach in French is

mendatory. the ability also to teach in English is strongly desired Salary commensuate with qualifications and experience Send curriculum vitae and the names of at least three referees to: Dr. J.R. Savary, Chairman, Department of Computer Studies, Glendon College, York University, Toronto, Ontario, M4N 3M6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITE YORK. Collège Glendon. Études en informatique. Le Département d'études en informatique du Collège Glendon est en concours pour deux invitations à des postes de professeur adjoint ou agrégé de langue restant à déterminer en fonction des qualifications et de l'expérience. Au moins un de ces postes mènera à la permanence sous réserve d'approbation budgétaire linéaire. Autrement, ces postes seront alloués indifféremment pour une ou deux années, le cas échéant à des professeurs invités. Diplôme exigé: doctoral ou en voie d'achèvement, sur le point d'être terminé) soit en sciences de l'informatique soit en administration des affaires, avec de solides connaissances complémentaires en informatique. L'enseignement se fera au niveau du premier cycle. Les personnes retenues devront aussi participer au développement théorique et pratique d'un nouveau programme d'informatique en informatique appliquée. Il est indispensable qu'elles puissent enseigner en français, et fortement souhaitable qu'elles puissent le faire en anglais. Le salaire sera établi en fonction des qualifications et de l'expérience Prière de faire parvenir un curriculum vitae et le nom de trois répondants (au moins) à Dr. J. R Savary, Directeur, Département d'études en informatique, Collège Glendon, Université York, Toronto, Ontario, M4N 3M6. Conformément aux exigences relatives à l'immigration du Canada, ces postes sont offerts aux citoyens canadiens et aux résidents permanents.

THE UNIVERSITY OF ALBERTA. Department of Computing Science. The Department of Computing Science is undergoing an extensive expansion in research initiatives. Applications are invited for four tenure-track positions at the Assistant/Associate Professor level. Current responsibilities include research as well as teaching at the graduate and undergraduate levels. Candidates from all areas will be considered. Current hardware support includes an Amdahl 5860, a network of VAX 11/780 s, and well equipped robotic and micro-computer laboratories for graphics, VLSI, and AI research Access to a Cyber 205 is available Salary range is $30,316 to $48,970 and is commensurate with qualifications and experience. Send curriculum vitae, names of three references, and up to three reprints or papers Any Ph.D 's should also include a copy of their transcript Apply to. Dr. Lee White, Chairman, Department of Computing Science, University of Alberta, Edmonton, Alberta, T6G 2H1. Applications will be accepted until May 31, 1986 The University is an equal opportunity employer.

ACADIA UNIVERSITY. School of Computer Science. Several tenure track and limited term appointments are anticipated specially available July 1, 1986. Ph.D In Computer Science or closely related field preferred but M.Sc. applicants considered, especially in the areas of database management Undergraduate and M.Sc teaching, usual administrative duties, research, and curriculum development. Rank and salary commensurate with qualifications and experience Applications should include C.V and addresses and phone numbers of at least two referees Apply to: Dr. Wayne Brehaut, Chairman of Selection Committee, School of Computer Science, Acadia University, Wolfville, Nova Scotia, B0P 1X0. Write or phone (902) 542-2201 (468), to further information In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. Computer Science. 1. Tenure track positions at assistant or associate professor level 2. Ph.D or be nearing completion of this degree) in computer science desirable, various areas - operating systems, software engineering, digital systems and networks, systems analysis and design, microprocessors, computer graphics, information systems, artificial intelligence, and numerical analysis 3. Teaching at the undergraduate and graduate levels and collaborative research 4. Salary and rank commensurate with qualifications and experience. 5. Apply to: Dr. W. Dana Wasson, Director, School of Computer Science, P.O. Box 4400, Fredericton, N.B. E3B 5A3, Canada 6. Effective Starting July 1, 1986 or until filled. 7. Deadline When position filled.

UNIVERSITY OF OTTAWA. Computer Science. The Department of Computer Science, University of Ottawa invites applications for tenure-track positions A Ph.D. in Computer Science or a closely related discipline is required Responsibilities will include teaching at the undergraduate and graduate levels, research and administrative activities Bilingualism (French and English) is an asset In accordance to immigration regulations this advertisement is addressed only to Canadian citizens or landed immigrants. Applications will be received until the positions are filled To apply send curriculum vitae and names of three references to Dr. J. Raymond, Chairman, Computer Science Department, University of Ottawa, Ottawa, Ontario, K1N 9B4.

SAINT MARY'S UNIVERSITY. Department of Finance and Management Science. Applications are invited for one tenure track position in the Department of Finance and Management Science beginning September 1, 1986. Applicants should have a Ph.D. (or be near completion). The successful candidate will teach graduate and undergraduate courses in one or more of the following: (1) information systems, (2) computer science, (3) data processing. The rank of the position is open and salary is competitive In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications should be sent to Dr. Colin Dodds, Chairman, Department of Finance and Management Science, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3, (902) 429-9780 Ext 2325.

BROCK UNIVERSITY. Department of Computer Science and Information Processing. Applications are invited for a tenure-track position at the Assistant or Associate Professor rank. Applicants should have a Ph.D. in Computer Science or a related field and/or equivalent industrial or commercial expeilence Applicants will be expected to participate fully in the instruction and development of the undergraduate program, they will also be expected to establish research programs in their areas of interest. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applications including a curriculum vitae and the names of three referees, should be sent as soon as possible, to Dr O. McCarthy, Chairman, Dept. of Computer Science & Information Processing, Brock University, St. Catharines, Ontario, L2S 3A1

UNIVERSITY OF WATERLOO. Computer Science. The University of Waterloo invites applications for a faculty position at the Assistant Professor level. A recent Ph.D. in Computer Science is required, with evidence of outstanding research accomplishment or potential. All areas will be considered. Salary according to experience. Applicants should include a curriculum vitae and the names of three references and should be directed to Professor R.B. Simpson, Chairman, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents.

CONCORDIA UNIVERSITY. Computer Science. Applications are invited for Visiting, Post-doctoral and Research Associate positions in all areas of computer science. Applicants should have a PhD degree in computer science or related field with a good research record. The department currently has 24 full-time professors, 8 visitors both undergraduate and graduate programs with an enrolment of over 1,000 students. The language of instruction is English Apply giving resume and the names of at least three references to: Dr T.D. Bui, Acting Chairman, Dept of Computer Science, Concordia University, 1455 de Maisonneuve Blvd West, Montreal, Quebec, H3G 1M8, Canada. In accordance with immigration regulations, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF REGINA. Department of Computer Science. Title of Position: Assistant Professor. Qualifications Required: Applications are invited for a faculty position in the Computer Science Department at the University of Regina. The Department is seeking individuals with expertise in Databases, Operating Systems, Programming Languages and Computer Systems, but applicants with other active interests will also be considered Eligibility: In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The Department. The Computer Science Department at the University has twenty-nine faculty members, four laboratory instructors, two technicians and approximately 1,000 students registered each year in its classes Current faculty interests include Expert Systems, Modelling, Interactive Graphics, Software Engineering, Design of Natural Language Management Systems, Artificial Intelligence, Theory of Computing, Mathematical Software, Business Systems, Performance Measurement, Programming Languages and Computer Assisted Instruction. The Department has six computing laboratories containing a variety of mini computers and micro computers for instructional and research activities, and the Computer Centre provides a network of VAX and IBM computers. Salary Offered: Salary negotiable according to qualifications and experience Person To Whom Application Is Directed: Dr. Gordon E. Maguire, Head, Department of Computer Science, University of Regina, Regina, Saskatchewan, S4S 0A2 Effective Date Of Appointment: July 1, 1986.

CRITICAL THINKING

YORK UNIVERSITY. Critical Thinking & Basic Skills. The Faculty of Arts at York University invites applications from qualified women and men for a tenure track appointment at the level of Assistant Professor or Associate Professor with academic responsibility (reporting to the Dean) for the Faculty's new programme in Critical Thinking and Basic Skills. The programme is intended to foster and administer activities in systematic instruction in writing in a broad range of currently existing disciplinary and interdisciplinary courses at both the first year and upper year level. A PhD in the humanities or social sciences and research on the problems and the process of expository writing are required. In addition to teaching one course in a relevant department, the appointee will be responsible for (1) developing the Programme, in Critical Thinking and Basic Skills; (2) soliciting and vetting course proposals for inclusion in the programme; (3) establishing and conducting a programme of professional development for full-time and part-time faculty members who participate in the programme, and (4) working closely with the departments and related English language skills programmes within the Faculty Salary will be commensurate with qualifications and experience. Applicants should submit a curriculum vitae, a statement of teaching and research interests, and the names of three referees to Dean Thomas D. Traves, Faculty of Arts, S930 Ross Building, York University, 4700 Keele St., North York, Ontario, M3J 1P3. Deadline for applications is March 1, 1986. This position is subject to final budgetary approvel. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

DENTISTRY

UNIVERSITY OF SASKATCHEWAN. College of Dentistry. Full-time position available In Periodontics. Salary and rank in accord with qualifications and experience. Responsibilities include clinical teaching, supervising of undergraduate students, research and some administrative duties. Postgraduate and graduate qualifications in Periodontics required. Previous academic and research experience desirable In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Letters of application and curriculum vitae together with three names for reference purposes should be sent to: Dr. D.L. Singer, Chairman, Periodontics Search Committee, College of Dentistry, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. Closing date for applications is March 15, 1986.

UNIVERSITY OF SASKATCHEWAN. College of Dentistry. Applications are invited for a full-time position in the Department of Orthodontics and Pediatric Dentistry. Responsibilities include the development, coordination, and supervision of an externship program for the final year students. They will include both off-base and on-base programs and assigned teaching duties The candidate should have experience in general practice, an interest in the treatment of patients requiring special care, and good organizational skills. The appointment will be probationary and at the level of Assistant Professor. Consulting and practice privileges to a maximum of two half days per week are permitted. Interested candidates should forward their curriculum vitae and related documentation with three names for reference purposes to. Dr. R.E. McDermott, Head, Department of Orthodontics and Pediatric Dentistry, College of Dentistry, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

THE UNIVERSITY OF BRITISH COLUMBIA. Faculty of Dentistry. Periodontics Applications are invited for a leadership position in periodontics effective July 1, 1986 subject to final budgetary approval Responsibilities include participation in and coordination of undergraduate, graduate and continuing education in periodontics and further development of existing periodontal research. Candidates must have a proven record of teaching and research and be eligible for specialty certification with the College of Dental Surgeons of British Columbia The initial appointment will be at the rank of Associate Professor, either as tenure track or with tenure depending on qualifications. The appointment is full-time with the privilege of one day per week extramural private practice in accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applicants are requested to forward a letter of application and curriculum vitae including the names of three referees to be forwarded independently. Deadline for receipt of materials is March 31, 1986. Applications or further enquiries may be directed to: Dr. J.G. Silver, Head, Department of Oral Medicine, Faculty of Dentistry, University of British Columbia, 2199 Wesbrook Mall, Vancouver, B.C., V6T 1Z7; Telephone: (604) 228-4597

DEVELOPMENT STUDIES

UNIVERSITY COLLEGE OF CAPE BRETON. Problem Centred Studies. B.A.C.S. Program. Bachelor of Arts Community Studies Program invites applications for an Assistant Professor The applicant must have M.A. or Ph.D. in Arts, Business, Social Science or Science and have a major interest in and experience of small-group project teaching in Community Studies. The program is career-oriented and involves work experience for students. This will be a one year terminal post to fill a leave. The successful applicant will be expected to complement the resources of the existing team of teachers. Salary will be commensurate with qualifications, teaching, and research experience Applicants should send a curriculum vitae with the names of three referees by March 31, 1986 to Prof. G.O.M. Leith, Head, Division of Development Studies, University College of Cape Breton, P.O Box 5300, Sydney, N.S., B1P 6L2.

UNIVERSITY COLLEGE OF CAPE BRETON. Folklore, Museum Studies and Problem Centred Studies. Assistant Professor Applications are invited for a combined post in the Folklore Department and the Division of Development Studies The applicant should have an M.A or Ph.D. in Folklore, interest in and ability to teach Museum Studies, and experience of small-group project-teaching and experiential learning The program is career oriented and involves work experience for students. The successful applicant will be expected to complement the resources of the existing team of teachers. The appointment will be for a one year terminal period. In an exceptional case a probationary appointment may be made. Applicants should send a curriculum vitae with the names of three referees by March 31, 1986 to Prof. G.O.M. Leith, Head, Division of Development Studies, University College of Cape Breton, P.O. Box 5300, Sydney, N.S., B1P 6L2.

DRAMA

BISHOP'S UNIVERSITY. Drama. The Department of Drama, Bishop's University, invites applications for a one-year sabbatical replacement at the Assistant Professor rank for the academic year 1986-87 to commence 1 July 1986. Professional experience and teaching expertise are required. The Drama programme caters a balanced mix of literature and practical courses in its three year BA programme and candidates with expertise in some or all of the following areas are encouraged to apply: Acting, Voice, Directing, Playwriting, and Scenography In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and the names of three referees, should be addressed to Dr. R.J. Kuepper, Dean of the Faculty, Bishop's University, Lennoxville, Que., J1M 1Z7 Deadline for receipt of applications is March 1, 1986.

ECONOMICS

ST. THOMAS UNIVERSITY. Economics. Tenure track position in economics beginning 1 July 1986 (subject to budgetary approval). Ph.D or near completion, with teaching experience desirable. Undergraduate teaching includes a variety of courses in micro, political economy, and quantitative methods. Salary in accordance with the collective agreement. Send letter of application and curriculum vitae to: Peter Kresge, Chairperson, Department of Social Sciences, St. Thomas University, Fredericton, N.B., E3B 5G4. In accordance with Canadian immigration regulations, preference will be given to Canadian citizens and permanent residents.

UNIVERSITY OF GUELPH. Economics. Tenure track to 1986-7. Primary field of specialization in Economic History. At the Assistant Professor level, candidates must have the doctorate or all requirements for the Ph D will be completed by July 1. At more senior levels, candidates should be recognized scholars with a solid research publication. This position is available to both men and women and in keeping with Canadian immigration regulations, to Canadian citizens or permanent residents Applicants should send a curriculum vitae and three letters of reference to: Professor D.A.L. Auld, Chairman, Department of Economics, University of Guelph, Guelph, Ontario, Canada, N1G 2W1. Position is subject to final budgetary approval.

BISHOP'S UNIVERSITY. Economics. Applications, preferably for tenure-track appointments of one year's duration at the Lecturer or Assistant Professor rank commencing July 1, 1986 A Ph D or near Ph D is required Applicants must be committed to excellence in undergraduate teaching in the areas of Economic Theory, International Economics, History of Economic Thought and other areas such as Energy Economics, Transportation Economics, Economic Impact Studies and Public Economics In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Applications with curriculum vitae and the names of three referees should be addressed to: Dr. R.J. Kuepper, Dean of the Faculty, Bishop's University, Lennoxville, Que. J1M 1Z7

TRINITY WESTERN COLLEGE. Economics. Assistant Professor Assistant Professor in Business Economics. b) Qualifications - Ph D or close in Business Economics will some practical experience in Business. Teaching undergraduate Economics and some related Business courses with the ability also to evaluate the disciplines from and integrative Christian perspective d) Write to - Dr. Kenneth R. Davis, Dean, Trinity Western University, 7600 Glover Road, Langley, B.C., Canada, V3A 4R9 Trinity Western University has an evangelical Christian orientation, is chartered by the province of British Columbia, offers B.A. and B.Sc. and B.Ed degrees e) Opening for September 1986

UNIVERSITY OF WINNIPEG. Department of Economics. The Department of Economics, University of Winnipeg, invites applications for a probationary tenure-track position. The appointment is effective on September 1, 1986 (subject to budgetary approval). Applicants for the position should have a Ph.D (completed or completing) The successful candidate must have a strong commitment to undergraduate teaching and research. The Department is particularly interested in attracting candidates in Economic History and Labor Economics, although strong candidates in other fields are encouraged to apply. The rank is at the Assistant Professor level, but individuals with exceptional qualifications will be considered at a higher rank. In accordance with Canadian Immigration requirements, first preference must be given to Canadian Citizens and permanent residents Applicants should send curriculum vitae and name of at least three referees to Professor O.J. Sridai, Chairman, Department of Economics, University of Winnipeg, 515 Portage Avenue, Winnipeg, Canada, R3B 2E9

EDUCATION

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Education. Curriculum Division Mathematics Sub Group. The Faculty of Education, The University of Western Ontario, is seeking candidate for a full-time position in mathematics. The initial appointment is probationary, tenure-track. Candidates should hold an advanced degree Doctorate preferred or equivalent and have successful classroom teaching experience at the secondary school level. The person appointed will be expected to provide leadership and direction in the area of mathematics education The appointee will be expected to develop or have developed a strong line of research and publication with promise of scholarly contribution in the future. Normally candidates selected for interviews will be required to present a seminar on a topic of their choice, selected from among the areas of their scholarly interests. Salary will be commensurate with qualifications and experience. An appointment at a senior academic rank may be possible for a suitably qualified candidate Enquiries, or application, which should include a curriculum vitae and the names of three referees, should be sent to Dean P.B. Park, Faculty of Education, The University of Western Ontario, 1137 Western Road, London, Ontario, N6G 1G7. Closing date for applications is February 28, 1986, or until position is filled.

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Education. Curriculum Division. Mathematics Sub Group. The Faculty of Education, The University of Western Ontario, is seeking candidate for a full-time position in mathematics. The initial appointment is probationary, tenure-track. Candidates should hold an advanced degree Doctorate preferred or equivalent and have successful classroom teaching experience at the elementary school level. The person appointed will be expected to provide leadership and direction in the area of mathematics education The appointee will be expected to develop or have developed a strong line of research and publication with promise of scholarly contribution in the future. Normally candidates selected for interviews will be required to present a seminar on a topic of their choice, selected from among the areas of their scholarly interest. Salary will be commensurate with qualifications and experience An appointment at a senior academic rank may be possible for a suitably qualified candidate Enquiries, or application, which should include a curriculum vitae and the names of three referees, should be sent to Dean P.B. Park, Faculty of Education, The University of Western Ontario, 1137 Western Road, London, Ontario, N6G 1G7 Closing date for applications is February 28, 1986, or until position is filled

UNIVERSITY OF ALBERTA. Faculty of Education. The Department of Elementary Education, Faculty of Education, The University of Alberta is seeking an Instructor for Summer Session 1986, July 2 - 12. Will teach Ed Ed Cl 431, Seminar In Group Dynamics in Elementary Education II: Orff Schulwerk, Level II Qualifications should include extensive understanding of the psychological, philosophical and pedagogical significance of the ideas of Carl Orff, experience in teaching elementary school children using the Orff instruments, experience teaching elementary school children using the methods of Carl Orff Responsibilities for instruction include both lectures and laboratory instruction Salary at the professor level is $2586 00 The University of Alberta is an equal opportunity employer but, in accordance with Canada Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Closing date for accepting applications is March 15, 1986 Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr. Raymond J. Carney, Chairman, Department of Elementary Education, University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF ALBERTA. Faculty of Education. The Department of Educational Foundations, University of Alberta, will be making a senior appointment for the Summer Session 1986 (July 7th to July 25th, 1986) to teach the following graduate level course EDUCATIONAL FOUNDATIONS 501 "Conference Course on Selected Topics in History of American Education" Applicants should have experience in teaching at the graduate level and have published extensively in the course area. Salary for the position will be $2,586.00 Please send application to Dr Robert J. Cairney, Chairman, Department of Educational Foundations, Faculty of Education, University of Alberta, Edmonton, Alberta, T6G 2G5 Deadline for applications March 31st, 1986 The University is an Equal Opportunity Employer but in accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. The Curriculum Implementation Program is seeking a person to provide leadership and direction in the development, implementation and evaluation of individualized Educational Plans. This course is intended for special education teachers Qualifications (a) Doctorate or Masters degree in the area of Special Education, (b) Teaching experience in Special Education at several levels, (c) Experience in preparing Individualized Educational Plans for a range of students between kindergarten and 21 years Date of Appointment July 2 to August 15, 1986. Salary $2,300 (plus travel economy return air fare) Applications to: Associate Dean of Education, Faculty of Education, University of New Brunswick, Bag Service No. 45333, Fredericton, New Brunswick, E3B 6E3 In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. The Cultural Immersion Program for Teachers of French is to be offered by the University of New Brunswick, Fredericton, Canada. The Faculty of Education seeks instructors for this program. One teacher for a three credit-hour course in techniques of teaching French as a second language and a three credit-hour course in teaching French grammar. Qualifications. Ph.D. preferred and Masters required. Closing Deadline for Applications. April 30, 1986 Date of Appointments. June 29 - July 25, 1986 Salary Six-credit hour course - $4,500 (plus travel). Applications to: Associate Dean of Education, Faculty of Education, University of New Brunswick, Bag Service No. 45333, Fredericton, New Brunswick, E3B 6E3 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

UNIVERSITY OF ALBERTA. Secondary Education. The Department of Secondary Education, Faculty of Education, The University of Alberta, is seeking a position of professor or associate professor with doctoral degree for Spring Session 1986, May 5 May 30, 1986 Successful teaching experience in doctoral level curriculum studies oriented towards the (1) understanding of language, and its relationship with culture, and (2) a hermeneutic approach to the development of the notion that the language we use determines, to a large extent, our mode of thought Duties. provide instruction in advanced graduate seminai Ed Cl 696 Secondary Education Curriculum and Language Theories and Interpretations of Curriculum Particular Issues Salary Spring Session stipend at Professor ($5,171 00) or Associate Professor ($4,971.00) level The University of Alberta is an equal opportunity employer but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Closing date for accepting applications is March 7, 1986 Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr K.G. Jacknicke, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF ALBERTA. Secondary Education. The Department of Secondary Education, Faculty of Education, The University of Alberta, is seeking a position of professor or associate professor with doctoral degree for Spring Session 1986, May 5 June 2 - 27, 1986 Successful teaching experience in doctoral level curriculum studies oriented towards continental schools of pedagogy, thought Abie to teach a course (1) exploring the methodology of geisteswissenschaftliche pedagogy, particularly as it informs contemporary developments of human studies research in education; (2) tracing the contributions of scholars such as Bollnow, Langeveld, Schaller, Spranger as well as the more contemporary works of Mollenhauer, Miller, and Sloterdijk Duties provide instruction in advanced graduate seminars Ed Cl 696 Secondary Education History and Actuality of Human Education from a Continental Perspective and Tradition Spring Session stipend as Professor ($5,171 00) or Associate Professor ($4,971.00) level The University of Alberta is an equal opportunity employer but in accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents Closing date for accepting applications is March 7, 1986 Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr K.G. Jacknicke, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF ALBERTA. Secondary Education. The Department of Secondary Education, Faculty of Education, The University of Alberta, is seeking a position of professor or associate professor with doctoral degree for Summer Session 1986 July 7 - August 15, 1986 Successful teaching experience in doctoral level curriculum studies oriented towards critical hermeneutics and other approaches such as ethnomethodology Duties Provide instruction in advanced level graduate seminar. Ed. Cl. 696 Secondary Education Curriculum Hermeneutics. Salary Summer Session stipend at Professor ($5,171 00) or Associate Professor ($4,971.00) level The University of Alberta is an equal opportunity employer but in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for accepting applications is March 7, 1986. Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr K.G. Jacknicke, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. An instructor is required to teach an administrative course at the graduate level in elementary school administration The course is intended for experienced administrators or those intending to become administrators of the elementary or junior high school level. Qualifications: (a) A doctorate in Education; (b) Considerable experience and administration at the elementary and junior high school levels, (c) Experience in union negotiating procedures Date of Appointment: July 28 - August 15, 1986 Salary $2,300 (plus travel - economy return air fare). Applications to: Associate Dean of Education, Faculty of Education, University of New Brunswick, Bag Service No. 45333, Fredericton, New Brunswick, E3B 6E3 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. Applications including a curriculum vitae and the names of three referees, should be addressed to Dean P.B. Park, Faculty of Education, The University of Western Ontario, 1137 Western Road, London, Ontario, N6G 1G7. Closing date for applications is February 28, 1986, or until position is filled.

UNIVERSITY OF ALBERTA. Faculty of Education. The Department of Elementary Education, Faculty of Education, The University of Alberta is seeking an Instructor for Summer Session 1986, July 2 -12. Will teach Ed Ed Cl 431, Seminar In Group Projects in Elementary Education II: Orff Schulwerk, Level II Qualifications should include extensive understanding of the psychological, philosophical and pedagogical significance of the ideas of Carl Orff, experience in teaching elementary school children using the Orff instruments, experience teaching elementary school children using the methods of Carl Orff Responsibilities for instruction include both lectures and laboratory instruction Salary at the professor level is $2586 00 The University of Alberta is an equal opportunity employer but, in accordance with Canada Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Closing date for accepting applications is March 15, 1986 Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr. Raymond J. Carney, Chairman, Department of Elementary Education, University of Alberta, Edmonton, Alberta, T6G 2G5.

UNIVERSITY OF ALBERTA. Faculty of Education. The Department of Educational Foundations, University of Alberta, will be making a senior appointment for the Summer Session 1986 (July 7th to July 25th, 1986) to teach the following graduate level course EDUCATIONAL FOUNDATIONS 501 "Conference Course on Selected Topics in History of American Education" Applicants should have experience in teaching at the graduate level and have published extensively in the course area. Salary for the position will be $2,586.00 Please send application to Dr Robert J. Cairney, Chairman, Department of Educational Foundations, Faculty of Education, University of Alberta, Edmonton, Alberta, T6G 2G5 Deadline for applications March 31st, 1986 The University is an Equal Opportunity Employer but in accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. An instructor is required to teach a course in the development, implementation and evaluation of Individualized Educational Plans. This course is intended for special education teachers Qualifications (a) Doctorate or Masters degree in the area of Special Education, (b) Teaching experience in Special Education at several levels, (c) Experience in preparing Individualized Educational Plans for a range of students between kindergarten and 21 years Date of Appointment July 2 to August 15, 1986. Salary $2,300 (plus travel economy return air fare) Applications to: Associate Dean of Education, Faculty of Education, University of New Brunswick, Bag Service No 45333, Fredericton, New Brunswick, E3B 6E3 In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and legal residents of Canada.

The University of Alberta, is seeking a position of professor or associate professor with doctoral degree for Summer Session 1986, July 7 - August 4, 1986. Successful teaching experience in doctoral level curriculum studies oriented towards gender theory and curriculum and a critical hermeneutic approach to curriculum grounded in a theory of language Duties provide instruction in advanced level graduate seminar Ed CI 696 Secondary Education: Gender and Curriculum An Investigation of Issues Salary: Summer Session stipend at Professor ($5,571.00) or Associate Professor ($4,971.00) level. The University of Alberta is an equal opportunity employer but in accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents Closing date for accepting applications is March 7, 1986. Applications accompanied by curriculum vitae and relevant scholarly papers should be sent to Dr. K.G. Jecknick, Chairman, Department of Secondary Education, The University of Alberta, Edmonton, Alberta, T6G 2G5

THE UNIVERSITY OF LETHBRIDGE. Faculty of Education 1 Title Applications are invited for a two-year term appointment in Reading/Language Arts Education 2 Background Qualifications sought Experience in teaching Curriculum and Instruction courses and supervising student teachers at the elementary and secondary levels in the field of Reading/Language Arts Ability to offer inservice workshops for teachers and other leadership in the development of Reading/Language Arts education Demonstrated teaching excellence at public schools and university levels and skill in curriculum and instructional development Interest and expertise in research Ability to teach undergraduate and graduate level courses in the area Doctoral degree or near completion. 3. Salary Commensurate with qualifications and experience The appointment is expected to be made at the Assistant Professor level ($35-86 range- $29,000 - $36,750) 4 Letter of application, full curriculum vitae and names of three referees to be sent to Dr. E. Mokosch, Dean, Faculty of Education, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 5. Elective Date: July 1, 1986 to April 30, 1988. 6. Closing Date: March 31, 1986. 7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF NEW BRUNSWICK. Faculty of Education. Adult Education Appointment July 1, 1986 Location: Fredericton, New Brunswick. Qualifications Doctorate in Adult Education Record of successful teaching and publication, as well as recent significant professional experience in Adult Education. Adult Education, as a laboratory, is a new thrust for the Faculty of Education. The position is offered contingent upon program approval by the Senate and subsequent budgetary approval for the position. Successful candidate will be expected to administer an expanding program as well as to assist in undergraduate and undergraduate levels. Salary and Rank Commensurate with qualifications and experience Application with c.v. and names of three references to Dr. Peter S. Hughes, Dean of Education, University of New Brunswick, Bag Service 45333, Fredericton N.B., E3B 6E3. Application Deadline February 28, 1986 (In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.)

BRANDON UNIVERSITY. Education. The Faculty of Education invites application for a campus based teaching position in Guidance and Counselling in the Department of Educational Psychology and Foundations Duties Teach introductory and advanced courses in Guidance/Counselling. Some teaching in Educational Psychology may be assigned. (Teaching and Supervision of Practicum Applications) Qualifications 1 Successful experience as Teacher and Guidance Counsellor in public schools; 2 Doctorate preferred but application will be given to ABD or Masters with pertinent experience and post Master's study Rank/Appointment In accord with the Brandon University Faculty Association Collective Agreement and based on preparation and experience. Initial appointment of a term nature with potential for conversion to tenure track upon successful completion of term. Salary According to Collective Agreement. Appointment Date: September 1, 1986. Details 1 Provide letter of application, curriculum vitae, names, addresses and telephone numbers of three referees; 2 Applications accepted through February 28, 1986. Forward to: Dale T. Hayes, Dean, Faculty of Education, Brandon University, Brandon, Manitoba, R7A 6A9 This position is advertised contingent on funding, and in accord with Canadian Immigration Regulations it is directed to Canadian citizens or permanent residents of Canada

QUEEN'S UNIVERSITY. Faculty of Education. Special Education Applications are invited for a tenure-track position to commence on July 1, 1986, at the earliest Salary, rank, and starting date are negotiable The successful candidate will be expected to provide leadership in Special Education and will assume a major teaching role in the Graduate and Continuing Education programs The candidate will be expected to maintain an active research and development program in Special Education Applicants for this position should have a doctoral degree in Special Education or in a related discipline They will have a history of educational innovation and a strong record of scholarly publications The closing date for applications is May 2, 1986. Applications with full curriculum vitae and the names and addresses of three referees should be sent to: Dr. T.R. Williams, Dean, Faculty of Education, Queen's University, Kingston, Ontario, Canada, K7L 3N6. Both men and women are encouraged to apply. In accordance with Canadian Immigration requirements, this advertisement is directed particularly to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA. Educational Psychology. Applications are invited for two probationary appointments at the rank of Assistant Professor in the Educational Psychology Department. These positions will include graduate instructional psychologist whose area of specialization includes special education, and a second educational psychologist whose area of specialization includes research methodology and learning and development Preference will be given to applicants that have a Ph.D. or equivalent and have demonstrated competence in teaching and research, and, 2 have had elementary and/or secondary school teaching experience The successful candidate will be expected to teach and conduct research as a member of the Educational Psychology Department in a four-year B.Ed undergraduate program, an M.Ed. program and a Faculty-based doctoral program Both women and men are encouraged to apply In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents This position is available as of July 1, 1986 Applications will be accepted until March 15, 1986 The salary level for an Assistant Professor, effective April 1, 1985, is $27,643 Applicants should forward their curriculum vitae and the names of three referees to Dr. William E. Schulz, Head, Educational Psychology, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2

UNIVERSITY OF ALBERTA. Educational Administration. Summer Session Position. The Department of Educational Administration, University of Alberta, is seeaching lo an instructor lo teach one half-course in Summer 1986 The course is entitled, 'Current Issues in Planning Theory for Administrators' and is scheduled for July 7 to 25, 1986 The instructor should be free to be on location from July 3 to July 28, 1986 Qualifications are (1) an earned doctorate, (2) teaching experience in Educational Administration at the graduate level, and (3) a conversance with content of the area Appointment is at the level of the applicant's current rank or equivalent Salary for an associate professor is $2450 There is an allowance of up to $235 for travelling and $235 for living expenses. Closing date for application is March 15, 1986 Applicants should forward a letter of application and a current C.V. to: Dr. C.S. Bumbarger, Department of Educational Administration, University of Alberta, Edmonton, Alberta, T6G 2G5. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration requirements this announcement is directed to Canadian citizens and permanent residents

UNIVERSITY OF ALBERTA. Educational Administration. Summer Session Position The Department of Educational Administration, University of Alberta, is seaching lo an instructo lo teach one half-course in Summer 1986. The course is entitled, 'Planning and Administering Non-Formal Education Programs in the Context of Rural Development in Developing Countries' This course is at the graduate level and should attract students from developing countries who have strong interest in administration The course is scheduled for July 28 to August 15, 1986. The instructor should plan to be in Edmonton from July 25 through August 18 Qualifications are, (1) an earned doctorate, (2) leaching experience in Educational Administration at the graduate level, (3) conversance with both theoretical models and actual operations of non-formal approaches to rural development. Appointment is at the level of the applicant's current rank or equivalent Salary for an associate professor is $2456 There is an allowance of up to $235 for travel and $235 for living expenses based upon receipted costs Closing date for applications is March 15, 1986. Applicants should forward a letter of application and a current C.V to Oi C.S Bumbarger, Department of Educational Administration, University of Alberta, Edmonton, Alberta, T6G 2G5. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration requirements this announcement is directed to Canadian citizens and permanent residents

UNIVERSITY OF LETHBRIDGE. Faculty of Education. Drama Education. Applications are invited for a two year full-time term appointment at the rank of Instructor I or II. The incumbent will be expected to teach undergraduate elective and compulsory courses in Drama Education, to supervise student teachers in the practicum component of the B.Ed. program, and to teach selected Pre-M.Ed. courses in music. Minimally the successful candidate will have completed work in one or more of Kodaly, Orff, Dalcioze certificate programs and will be able to provide evidence of having applied the concepts and strategies of certificate work to meeting the objectives of elementary music education. As well the successful candidate will have an M.Ed degree with a concentration in music, or an M.Mus. degree and teacher qualification. Preference will be given to those candidates with a minimum of three to five years of successful elementary school experience in teaching music. Both women and women are encouraged to apply In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Letters of application, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. D. Jenkinson, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 5. Elective Date: July 1, 1986 to April 30, 1988. 6. Closing Date: March 31, 1986. 7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada

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UNIVERSITY OF MANITOBA. Faculty of Education. Elementary Music Education. Applications are invited for a two-year full-time term appointment at the rank of Instructor I or II. The incumbent will be expected to teach undergraduate elective and required courses in Music Education to students in the elementary program, to supervise student teachers in the practicum component of the B.Ed. program, and to teach selected pre-M.Ed. courses in music. Minimally the successful candidate will have completed work in one or more of Kodaly, Orff, Dalcioze certificate programs and will be able to provide evidence of having applied the concepts and strategies of certificate work to meeting the objectives of elementary music education. As well the successful candidate will have an M.Ed degree with a concentration in music, or an M.Mus. degree and teacher qualification. Preference will be given to those candidates with a minimum of three to five years of successful elementary school experience in teaching music. Both women and women are encouraged to apply In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Letters of application, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. D. Jenkinson, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 5. Elective Date: July 1, 1986 to April 30, 1988. 6. Closing Date: March 31, 1986. 7. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada

UNIVERSITY OF MANITOBA. Faculty of Education. Teaching of Heritage Languages/ESL. Applications are invited for a two year full-time term appointment at the rank of Assistant Professor The incumbent will be expected to assist in developing and teaching undergraduate and graduate courses in the teaching of Heritage Languages and to participate in the delivery of the existing ESL program. As well, the successful candidate will apply traditional and modern methodology in the supervision and guidance of graduate students. The successful candidate will have a Ph.D. and experience in teacher education, in the public school system, and in teaching one or more heritage languages and ESL. Both men and women are encouraged to apply In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Letters of application, complete with curriculum vitae and the names and addresses of three referees should be forwarded to: Dr. D. Jenkinson, Department of Curriculum: Humanities and Social Sciences, Faculty of Education, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2 Closing date for applications is March 31, 1986 and the slert date will be July 1, 1986

THE UNIVERSITY OF MANITOBA. Faculty of Education. The Faculty of Education invites applications for a tenure track position in the Department of Curriculum: Mathematics and Natural Sciences Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2 Closing date for applications is March 31, 1986 and the slert date will be July 1, 1986

THE UNIVERSITY OF MANITOBA. Faculty of Education. The Faculty of Education invites applications for a tenure track position in Educational Foundations, Assistant Professor rank, in the area of Elementary Mathematics Education in the Department of Curriculum: Mathematics and Natural Sciences Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2 Closing date for applications is March 31, 1986 and the slert date will be July 1, 1986

THE UNIVERSITY OF MANITOBA. Faculty of Education. The Faculty of Education invites applications for a tenure track position in the Department of Curriculum: Mathematics and Natural Sciences Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2

THE UNIVERSITY OF MANITOBA. Faculty of Education. The Faculty of Education invites applications for a two year term appointment at Assistant Professor rank in the area of Industrial and Vocational Education in the Department of Curriculum: Mathematics and Natural Sciences. Qualifications. Doctorate, and successful teaching experience Related industrial work experience. Responsibilities include teaching undergraduate and graduate courses, advising graduate students, developing a research program that leads to publications in scholarly and professional journals, and appropriate service activities. Salary is commensurate with qualifications and experience. Applications for this position will be accepted until March 15, 1986. Employment date: July 1, 1986. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents Applicants are requested to send a complete curriculum vitae and names and addresses of three references to Dr. D. Leith, Head, Department of Curriculum: Mathematics and Natural Sciences, Faculty of Education, University of Manitoba, Winnipeg, Manitoba, R3T 2N2

UNIVERSITY OF MANITOBA. Educational Administration and Foundations. Applications are invited for tenure track position in Educational Administration, Assistant Professor rank, commencing September 1, 1986 Specialization in areas of organizational behavior, staff development, and personnel administration desirable. Candidate must have a doctorate and possess relevant field experience Successful university teaching experience also desiable Duties include graduate and undergraduate teaching responsibilities, supervision of graduate research, field service and maintenance of an active progiem of research Salary dependent on qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Letters of application, curriculum vitae, and the names of three referees to Dr. D. Jenkinson, Department of Educational Administration and Foundations, Faculty of Education, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

UNIVERSITY OF MANITOBA. Educational Administration and Foundations. Applications are invited for tenure track position in Educational Foundations, Assistant Professor rank, commencing September 1, 1986 Specialization in philosophy of education highly desirable Candidate must have a doctorate Successful university teaching experience also desiable. Duties include graduate and undergraduate teaching responsibilities, supervision of graduate research, university and community service, and maintenance of an active program of scholarship Salary dependent on qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Both women and men are encouraged to apply Send letter of application, curriculum vitae, and the names of three referees to Dr. D. Jenkinson, Department of Educational Administration and Foundations, Faculty of Education, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

McGILL UNIVERSITY. Faculty of Education. The Department of Elementary Education Department Invites applications for a tenure track assistant professor position in Elementary School Mathematics Education. The successful candidate will offer undergraduate and graduate courses in elementary school mathematics education, advise students, conduct research, and become actively involved in providing leadership. Candidates must have (or expect in 1986) a doctoral degree in mathematics education or in elementary education with emphasis in mathematics and possess a record of successful teaching experience at the elementary school level. Salary will be $30,169 (subject to review). Letter of application with curriculum vitae and the names of three referees should be sent to: Dr. Ruth Wolfe, Chairman, Early Childhood & Elementary Education, Faculty of Education, McGill University, 3700 McTavish Street, Montreal, Quebec, H3A 1Y2, by May 1, 1986. Starting date is September 1, 1986. In accordance with Canadian Immigration regulations this advertisement is directed to Canadian citizens and permanent residents of Canada

SIMON FRASER UNIVERSITY. Faculty of Education. Assistant Professor in mathematics education, term appointment Requirements include doctorate or near doctorate in mathematics education. A record of successful teaching experience in elementary and/or secondary schools Active interests in curriculum development and/or research on instruction Ability to teach at undergraduate and graduate levels in math education and statistics/research design Computer experience and interest in integration of mathematics and computer education This is a term appointment for up to three years. Salary will be commensurate with qualifications and experience The appointment, subject to final budget authorization, would be effective May 1, 1986 or soonest thereafter Preference will be given to applicants eligible for employment in Canada at the time of application. Send full curriculum vitae and the names of three referees to Or Jaap Tuinman, Dean of Education, Simon Fraser University, Burnaby, B.C., V5A 1S6. Applications will be received until March 31, 1986

ENGINEERING

QUEEN'S UNIVERSITY AT KINGSTON. Department of Electrical Engineering. Applications are invited for an academic position. Basic duties will include undergraduate and graduate teaching, research compatible with the departmental program and participation with other staff in the academic and administrative affairs of the department. Rank and salary are dependent upon qualifications and experience Candidates of both sexes are equally encouraged to apply. In accordance with Canadian Immigration requirements this advertisement is directed particularly to Canadian citizens and permanent residents Submit detailed curriculum vitae, with names and addresses of three referees to Dr. P.H. Wilkie, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6.

QUEEN'S UNIVERSITY AT KINGSTON. Department of Electrical Engineering. Applications are invited for an academic position. Applicants should have expertise in one or more of the following areas: electromagnetics, energy conversion, electric machines and power systems, power electronics and industrial drives. Basic duties will include undergraduate and graduate teaching, research compatible with the departmental program and participation with other staff in the academic and administrative affairs of the department Rank and salary are dependent upon qualifications and experience Candidates of both sexes are equally encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed particularly to Canadian citizens and permanent residents. Submit detailed curriculum vitae, with names and addresses of three referees to Dr. P.H. Wilkie, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6

CONCORDIA UNIVERSITY. Department of Civil Engineering. 1. Tenure Track faculty position. 2. Ph.D with International reputation and a proven research record in areas of development and use of computer oriented mathematical modelling and application of geotechnical problems 3. Undergraduate and graduate teaching and research in mechanics and geotechnical engineering. 4. Rank and salary commensurate with qualifications and experience 5. Qualified and interested candidates send letter of application to: Dr. M.M. Douglass, Chairman, Department of Civil Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill its vacancies with Ph.D. graduates appointed as Assistant Professors wherever possible

UNIVERSITY OF WATERLOO. Department of Mechanical Engineering. Applications are being accepted for the tenure-track position in the area of Solid Mechanics and Machine Design. The successful candidate will be expected to teach, help set up laboratories, and carry out research in Computer Aided Design and/or Kinematics and Dynamics of Machinery. Highly qualified applicants in related areas such as Experimental Mechanics and Solid Mechanics will also be considered. Applicants should hold a Ph.D. Previous teaching, industrial and experimental experience are desirable Applications should be sent, along with the names of three referees, to Professor H.W. Kerr, Chairman, Department of Mechanical Engineering, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill its vacancies with Canadian Ph.D. graduates appointed as Assistant Professors wherever possible Subject to availability of budget.

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SAINT MARY'S UNIVERSITY. Engineering. Applications are invited for a tenure track appointment at the Assistant Professor level in the Division of Engineering at Saint Mary's University, Halifax, Nova Scotia. Ph.D. is required. The successful candidate must show evidence of strong teaching and research abilities. The successful applicant will be responsible for undergraduate engineering courses at Saint Mary's University and will have the opportunity to be involved in engineering courses in the Faculty of Engineering at the Technical University of Nova Scotia. Appointment is from September 1, 1986. Saint Mary's University offers a four and two years of the five-year Bachelor of Engineering degree program in association with the Technical University of Nova Scotia. Application will be received until the position is filled in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications with a full curriculum vitae and the names of three referees should be addressed to: Dr. Bill Richards, Division of Engineering, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3.

CONCORDIA UNIVERSITY. Department of Mechanical Engineering. The Department of Mechanical Engineering at Concordia University is seeking applications for a full-time tenure track faculty position to start immediately. The Department offers B.Eng., M.Eng. and Ph.D. programs and has a well-established and well-funded faculty research activity Applicants should have a Ph.D in mechanical engineering with a high promise of excellence in teaching and proven ability to conduct significant independent research The areas of specialization required for the position are industrial engineering systems and flexible manufacturing with strong orientation towards reliability engineering and computer applications relevant to industry. The successful candidate will be expected to seek external funding for research, demonstrate scholarly productivity through publications, and develop fruitful contacts with industry. Salaries will be competitive Applications, including detailed curriculum vitae and names of three referees, should be sent to Dr. T.S. Sankar, Chairman, Department of Mechanical Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8. In accordance with Canadian Immigration requirements this advertisement is directed particularly to Canadian citizens and permanent residents Submit detailed curriculum vitae, with names and addresses of three referees to Dr. P.H. Wilkie, Head, Department of Electrical Engineering, Queen's University, Kingston, Ontario, K7L 3N6

CONCORDIA UNIVERSITY. Department of Mechanical Engineering. Applications are invited for a tenure track faculty position. 2. Ph.D with International reputation and a proven research record in areas of development and use of computer oriented mathematical modelling and application of geotechnical problems 3. Undergraduate and graduate teaching and research in mechanics and geotechnical engineering. 4. Rank and salary commensurate with qualifications and experience 5. Qualified and interested candidates send letter of application to: Dr. M.M. Douglass, Chairman, Department of Civil Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8 In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents It is the intention of the University of Waterloo to fill its vacancies with Ph.D. graduates appointed as Assistant Professors wherever possible

UNIVERSITY OF WATERLOO. Department of Electrical Engineering. The Electrical Engineering Department has active research programmes in many areas and has been designated as an NSERC strategic grants or major equipment grants in the areas of Computer Communication Networks, VLSI, Robotics, High Voltage. New Microwave application facilities for research are planned The Electrical Engineering Department is seeking candidates for appointment to tenure-track faculty positions. Candidates with university or industrial research experience in one of the following fields: digital signal processing, computer-aided design, semiconductor devices, computer/VLSI architecture, or high voltage and power engineering. The candidate should have a doctoral degree and a commitment to research and teaching at the undergraduate and graduate level. Salary and rank will be commensuate with experience The University of Waterloo has a policy of preferring recent Ph.D's for appointment to tenure track faculty positions, normally to a rank of Assistant Professor. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be directed to Dr. J.W. Mark, Chairman, Department of Electrical Engineering, University of Waterloo, Waterloo, Ontario, N2L 3G1 Telephone: (519) 888-4016.

QUEEN'S UNIVERSITY AT KINGSTON. Department of Metallurgical Engineering. Faculty Positions In Materials Engineering. Applications are invited for: 1) A tenure-track appointment with specialization in process and/or metallurgy/materials science/ceramics; and 2) A three-year-term appointment with specialization in mechanical metallurgy, e.g., electrometallurgy, hydrometallurgy, corrosion/surface science, process engineering. It is likely that a second tenure-track position during this appointment period Applicants should have a doctorate and a commitment to excellence in teaching and research. They should hold, or be prepared to attain P.Eng. status Candidates of either sex are equally encouraged to apply Duties will include the development and teaching of undergraduate and graduate courses in some field of materials engineering and some research activity. Salary and rank will be commensuate with qualifications and experience but it is hoped that a suitably qualified individual will be available for appointment at the Assistant Professor level The preferred starting date is July 1, 1986 In accordance with Canadian Immigration requirements, priority will be given to suitably qualified Canadian citizens and permanent residents Applicants should send a detailed curriculum vitae, and the names of three referees to: Professor R.W. Smith, Head, Department of Metallurgical Engineering, Queen's University at Kingston, Kingston, Ontario, K7L 3N6, (Telephone: 613-547-2657), as soon as possible and not later than March 31, 1986

TECHNICAL UNIVERSITY OF NOVA

SCOTIA. Industrial Engineering. Department of Industrial Engineering at the Technical University of Nova Scotia has two tenure track faculty positions available at the Assistant or Associate Professor level in the areas of Stochastic Models, Engineering Economy, Production, Quality Control, MIS and Automation. Candidates must have a Ph.D. in any of the above areas, an undergraduate degree in Engineering is desirable. Duties will include undergraduate and graduate level teaching and research. Positions are open until suitable candidates are found. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. Send curriculum vitae and references to: Head, Department of Industrial Engineering, Technical University of Nova Scotia, P.O. Box 1000, Halifax, Nova Scotia, Canada, B3J 2X4. Tel. (902) 421-1710

MOUNT ALLISON UNIVERSITY. Department of French. Applications are invited for a term appointment at the rank of Assistant or Associate Professor. Applicants should hold a Master of Engineering degree or equivalent. Professional and/or teaching experience preferred. A background of computer applications in Engineering would be an asset. Duties include teaching of introductory level Engineering courses in the first two years of a common-core program. The position will be filled effective July 1, 1986. The salary range in 1985-86 for assistant professor is $26,396 to $38,002 and for associate professor is $32,729 to $52,242. Applications, including a curriculum vitae and names of three referees, should be sent to: Prof. R.A. Shannon, Chairman, Engineering Search Committee, Mount Allison University, Sackville, N.B., E0A 3C0. Closing date for receipt of applications is March 31, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF ALBERTA. Department of Civil Engineering. Construction Engineering: Associate or Assistant Professor positions are invited for full time professorial position in the field of construction engineering. The appointment will take effect July 1, 1986. Applicants should have knowledge of computer applications and a strong background in one or more of the following: costing, scheduling, contract documents and specifications, or construction management. The successful candidate will be expected to initiate and offer courses in construction for Civil Engineering students at both undergraduate and graduate levels and to assist at the undergraduate level in other aspects of Civil Engineering. Construction experience is essential. A Ph.D. is desirable, but not essential. Salary dependent on experience and qualifications to a maximum value of $45,000 per year. Applications should be submitted by March 15, 1986. Submit application including curriculum vitae, employment history and names of referees to: D.W. Murray, Chairman, Department of Civil Engineering, University of Alberta, Edmonton, Alberta, T6G 2G7, Telephone (403) 432-5117. The University of Alberta is an equal opportunity employer. In the first instance, and in accordance with Canada Employment and Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE LAVAL. Département de génie électrique. Professeurs. Le Département de génie électrique de l'Université Laval sollicite ses candidatures pour des postes de professeurs plein temps dans les domaines de spécialisation suivants: Electronique industrielle et robotique. Communications radio-fréquence ou optiques. Les candidat(e)s choisi(e)s devront participer à l'enseignement au premier cycle et aux cours supérieurs ainsi qu'à l'encadrement d'étudiants de 2ième et de 3ième cycle. Ils (elles) devront posséder ou être sur le point d'obtenir un doctorat en génie électrique ou dans un domaine connexe relié aux spécialités mentionnées plus haut. Les personnes choisies devront pouvoir enseigner également en français. Les intéressé(e)s sont prié(e)s de faire parvenir leur curriculum vitae à: Le Directeur, Département de génie électrique, Faculté des sciences et de génie, Université Laval, Québec, G1K 7P4

ROYAL MILITARY COLLEGE OF CANADA. Génie Civil. Le département de génie civil offre un poste régulier en enseignement (1er et 2e cycles) et recherche. L'entrée en fonctions sera le 1er août 1986. Le poste est offert également aux hommes et aux femmes et le traitement sera établi d'après la formation et l'expérience, selon les normes comptables présentement en vigueur à notre institution. Le candidat devra détenir un Ph.D. (ou l'équivalent) en génie civil ainsi qu'une formation générale de préférence (Les candidats avec maîtrise seront aussi considérés.) Le connaissance du français est essentielle pour ce poste et la connaissance de l'anglais avantagera un candidat. Soumettre son curriculum vitae ainsi que les nom et adresse de 3 répondants avant le 31 mars 1986, à Dr. P. Jarrett, Directeur, Département de génie civil, Royal Military College of Canada, Kingston, Ontario, K7K 5L0. Ce poste est offert aux citoyens canadiens et aux résidents permenents seulement. An English version of this advertisement may be obtained from Dr. N. Gauthier, Assistant to the Principal.

ENGLISH

UNIVERSITY OF MANITOBA. English. The Department of English at the University of Manitoba invites applications for a probationary appointment effective 1 July 1986, at the rank of Assistant Professor Ph.D. with specialization in either Old and Middle English or Restoration and Eighteenth-Century essentiel, teaching experience and publications desirable. Duties to include teaching two sections of introductory literature and a general course in the area of specialization. Early involvement in the Honours and Graduate programs. Starting salary $27,643, 1985-86 (cost to Assistant Professor rank. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including c.v. and the names of three referees, are to be sent by 31 March 1986 to: John J. Teunissen, Head, Department of English, University of Manitoba, Winnipeg, Canada, R3T 2N2.

UNIVERSITY OF REGINA. English. Applications are invited for one leave replacement position at the rank of Assistant Professor, effective July 1, 1986, subject to budgetary approval. Candidates must have a Ph.D. with specialization in Canadian Literature, Eighteenth-Century Literature or Composition. The successful applicant will teach one class of freshman English and one senior class in each semester. Please send a complete curriculum vitae and arrange the forwarding of three letters of reference to Prof. D. de Vlieger, Dean of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. The closing date is March 15, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens and landed immigrants in Canada.

YORK UNIVERSITY. Glendon College. Department of English. Applications are invited for a probationary-tenure appointment at the Assistant Professor level in English as a Second Language to commence July 1, 1986, pending budgetary approval. Applications should have at least an M.A. in TESL or in a closely-related field, several years of successful teaching experience in ESL at the post-secondary level, and solid record of professional contributions to the ESL field (publications, research in ESL for francophones, development of materials, conference participation, etc.). Since the majority of Glendon's ESL students are francophones, a good working knowledge of French is a requirement. Send curriculum vitae, transcripts and letters of reference to Anthony Hopkins, Chairperson, English Department, Glendon College, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. Deadline for applications is March 31, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITE YORK. Collège Glendon. Département d'anglais. Le Département d'anglais sollicite une poste de professeur adjoint en ESL menant à la permanence à compter du 1er juillet 1986. Les candidats doivent posséder au minimum une maîtrise en "TESL" ou dans un domaine équivalent, plusieurs années d'expérience d'enseignement en ESL au niveau post-secondaire, un bon dossier professionnel dans le domaine ESL (publications, recherches en ESL pour les francophones, création de matériel pédagogique, communications, etc.). Comme la majorité des étudiants en ESL à Glendon sont francophones, une bonne connaissance du français est requise. Prière d'envoyer curriculum vitae, dossier et lettres de recommandation à Anthony Hopkins, Directeur, Département d'anglais, Collège Glendon, 2275 avenue Bayview, Toronto, Ontario, M4N 3M6. La date limite d'envoi des demandes le 31 mars 1986. Conformément aux exigences relatives à l'immigration du Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents.

EDITOR/RESEARCHER wanted for a new series of critical studies on Victorian poetry. Send resume to ECW Press, 307 Coxwell Avenue, Toronto, Ontario, M4L 3B5.

UNIVERSITY OF WATERLOO. English. Applications are being accepted for the position of Assistant Professor. Modern British literature and rhetoric must hold a Ph.D. with emphasis in the stated area. Background in critical theory and modern drama in the literature is desirable. Evidence of strong teaching and sound research, leading to publication, is essential. Duties will regularly include teaching a graduate course. Exception to duties in literature salary is negotiable. Appointment is effective July 1, 1986. Closing date for applications is March 1, 1986. Applications and resume to Jon E. Stethaug, Chairman, Department of English, University of Waterloo, Waterloo, Ontario, N2L 3G1. The availability of this position is subject to budgetary approval. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill all its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible.

MOUNT ALLISON UNIVERSITY. Department of English. Applications are invited for a position at the rank of Assistant Professor. Applicants should have a Ph.D. with specialization in the Modern period in addition to teaching Modern Literature, candidates may also be required to teach Commonwealth Literature and/or an Introductory course. This position, which is subject to budgetary approval, will be filled effective July 1, 1986 for a one year term. The salary range in 1985-86 for assistant professor is $26,396 to $38,002. Applications, including a curriculum vitae and names of three referees, should be sent to: Dr. Gwendolyn Davies, Head, Department of English, Mount Allison University, Sackville, New Brunswick, E0A 3C0. Closing date for receipt of applications is February 28, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. English. The Department of English in The University of New Brunswick invites applications for a probationary tenure-track position at the rank of Assistant Professor, effective 1 July 1986, budgetary considerations permitting. Candidates must hold the Ph.D. in Anglo-Saxon, or History of the Language, or Canadian English, and would be expected to teach courses in Anglo-Saxon literature and the history of the language. Interested individuals should ask three referees to send confidential letters, and should themselves forward a letter of application, a detailed curriculum vitae, and a transcript of academic record, to Professor R.H. Cockburn, Chairman, Department of English, The University of New Brunswick, P.O. Box 4400, Fredericton, N.B., E3B 5A3. The deadline for applications is 28 February 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada only.

UNIVERSITY OF REGINA. English. Applications are invited for one leave replacement position at the rank of Assistant Professor, effective July 1, 1986, subject to budgetary approval. Candidates must have a Ph.D. with specialization in Canadian Literature, Eighteenth-Century Literature or Composition. The successful applicant will teach one class of freshman English and one senior class in each semester. Please send a complete curriculum vitae and arrange the forwarding of three letters of reference to Prof. D. de Vlieger, Dean of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. The closing date is March 15, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to the first instance to Canadian citizens and landed immigrants in Canada.

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MOUNT ALLISON UNIVERSITY. Department of English. Applications are invited for a position at the rank of Assistant Professor. Applicants should have a Ph.D. with specialization in the Modern period in addition to teaching Modern Literature, candidates may also be required to teach Commonwealth Literature and/or an Introductory course. This position, which is subject to budgetary approval, will be filled effective July 1, 1986 for a one year term. The salary range in 1985-86 for assistant professor is $26,396 to $38,002. Applications, including a curriculum vitae and names of three referees, should be sent to: Dr. Gwendolyn Davies, Head, Department of English, Mount Allison University, Sackville, New Brunswick, E0A 3C0. Closing date for receipt of applications is February 28, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

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ENVIRONMENTAL STUDIES

TRENT UNIVERSITY. Environmental & Resource Studies. Applications are invited for one or more limited term appointments at the Assistant Professor level, with the possibility of conversion to tenure stream. Subject to budgetary approval, one appointment will be made in the area of environmental law and policy, and another one in atmospheric pollution chemistry. Responsibilities will include undergraduate teaching in the Environmental and Resource Studies Programme, and graduate student supervision. Applicants must have (or be near completion of) a Ph.D. in a relevant area, or have an equivalent level of refereed publications. Applications, with the names of three referees, should be sent to Professor C. Carter, Chairman, Environmental and Resource Studies Programme, Trent University, Peterborough, Ont., K9J 7B8, Canada. Closing date for Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA. Environmental Studies. The University of Manitoba invites applications for position of Director of the Environmental Studies. The University of Manitoba has over 22,000 students, 700 of whom are in the Faculty of Architecture. The Faculty presently has 10 departments: Architecture, City Planning, Environmental Studies, Interior Design, and Landscape Architecture. Applications are invited for an appointment as Head of the undergraduate Department of Environmental Studies, commencing July 1, 1986 or as soon thereafter as agreed upon. Environmental Studies provides a program that embraces the relationships that link humans to the built environment, and develops an initial understanding of the process of design. The primary objective is to provide the student with the capacity to analyze and design problems with economy and elegance, while responding by design to the ecological, cultural, technical and regional needs and values of the real world. The successful applicant shall be expected to provide expertise and inspiration to the development of the stated course work, as well as to continue to develop and direct the program of the Environmental Studies Department and collaborate with all other Departments of the Faculty of Architecture, other Faculties of the University and relevant professional organizations. The Faculty search committee will wish to evaluate the candidate's credentials on the basis of proven creative professional work, research and scholarly achievements, teaching ability, communication skills, curriculum development, leadership and administrative potential. Salary and rank are commensurate with qualifications. It is anticipated this appointment would be made at the Associate or Full Professor rank. Candidates shall possess a graduate degree in a field or have equivalent experience. Applicants are asked to submit a portfolio showing design/research projects and resume to Dr. Colin Dodds, Chairman, Department of Environmental Studies, Faculty of Architecture,

Canadian immigration policy requires that, in the list instance only Canadians or landed immigrants to Canada need apply for this position.

GEOLOGY

UNIVERSITY OF WINDSOR. Department of Geology. Applications are invited for a tenure-track position in the field of Applied Sedimentology or Economic Geology or Geological Engineering at the rank of Assistant Professor. Applicants should have a Ph.D or equivalent. The appointment will be effective from July 1, 1986. The deadline for applications will be April 30, 1986, or until a suitable applicant is appointed in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Windsor offers equal opportunity for employment to qualified female and male applicants. Applications, including a curriculum vitae and name of three referees, should be sent to Dr. Frank Simpson, Chairman, Department of Geology, University of Windsor, 401 Sunset Ave., Windsor, Ontario, N9B 3P4

McGILL UNIVERSITY. Geological Sciences. The Department of Geological Sciences, McGill University, invites applications for a tenure-track position in groundwater geology, or engineering geology at the Assistant Professor level, starting September 1, 1986. The successful applicant will be expected to teach an introductory-level course in geology for students from the departments of Civil and Mining Engineering and, in addition, courses at the senior undergraduate and graduate levels in the applied aspects of geology. He or she should show evidence of above-average potential in research endeavours. This position is subject to budgetary approval. In accordance with the requirements of Immigration Canada, this ad is directed primarily to Canadian citizens and permanent residents. Send curriculum vitae and the names of three professional referees to Dr. Robert F. Martin, Department of Geological Sciences, McGill University, 3450 University Street, Montreal, Quebec, H3A 2A7, (514) 392-5835. Application Deadline May 15, 1986

GERMAN

MOUNT ALLISON UNIVERSITY. Department of German. Applications are invited for a position at the rank of lecturer or assistant professor. Applicants should have a Ph.D. or Ph.D. near completion, teaching experience, near native fluency and an area of specialization in the 18th or 19th century German literature. Teaching duties include undergraduate language and literature courses. Subject to budgetary approval, this position will be filled effective July 1, 1986 for a one year term. The salary ranges for 1985-86 are for lecturer $22,179 to $32,200 and for assistant professor $26,398 to $39,002. Applications, including a curriculum vitae and three letters of reference, should be sent to Dr. Robert A. Herrlitz, Head, Department of German, Mount Allison University, Sackville, N.B. E0A 3C0. Closing date for receipt of applications is April 15, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

THE UNIVERSITY OF NEW BRUNSWICK. German and Russian. The Department of German and Russian at the University of New Brunswick invites applications for an anticipated probationary tenure-track position at the rank of Assistant Professor. This position is subject to budgetary approval and, if approved, will commence on July 1, 1986. The successful candidate will hold the Ph.D., be prepared to develop a programme of research, and to teach German language acquisition courses at all levels, linguistics, and translation theory and praxis) for graduate and undergraduate students. In accordance with Canadian Employment and Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Interested persons should send their curriculum vitae and the names and addresses of three referees to Dr. S. Elkhadem, Department of German and Russian, The University of New Brunswick, P.O. Box 4400, Fredericton, N.B. E3B 5A3

UNIVERSITY OF TORONTO. Germanic Languages and Literatures. The Department of Germanic Languages and Literatures, University of Toronto offers a 1 year leave replacement position at the Assistant Professor level for 1986/87. The position is subject to final budgetary authorization. Requirements: Ph.D. and near-native fluency in German. Please send applications with c.v. and confidential letters of recommendation to Prof. Heinz Welzel, Chairman, Dept. of Germanic Languages and Literatures, University of Toronto, Toronto, Ontario, M5S 1A1. Closing date March 3, 1986. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents

HISPANIC STUDIES

UNIVERSITY OF VICTORIA. Hispanic Studies. Applications are invited for a sessional appointment in Hispanic Studies September 1, 1986-April 30, 1987. Preference will be given to candidates with completed Ph.D. Teaching of language and literature at the undergraduate level. Salary commensurate with qualifications and experience. Send cv and names of three referees to Dr. C. Monahan, Acting Chairman, Department of Hispanic and Italian Studies, University of Victoria, P.O. Box 1700, Victoria, B.C., V8W 2Y2. Deadline March 15, 1986. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from other persons. The University of Victoria offers equal employment opportunities to qualified male and female applicants.

HISTORY

CARLETON UNIVERSITY. History. Applications are invited for a two-year term position in early modern European History commencing 1 July 1986. Preference will be given to applicants with a specialization in any area but Italian. Residence in English history and with a strong commitment to teaching at the undergraduate level. The appointment, which is subject to budgetary approval, will be at the assistant professor level and may be renewed. Applicants should send their curriculum vitae and the names and addresses of three referees to Dr. C.J. Jago, Chairman, Department of History, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4L9. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

BISHOP'S UNIVERSITY. History. Applications are invited for a one year, leave replacement position in the Department of History effective July 1, 1986. The appointment will be at the rank of Lecturer or Assistant Professor; the maximum salary will be $25,000 or $27,000. Candidates should possess a Ph.D. in History and have an interest in and the ability to teach British History in particular a good grasp of Medieval Britain. Applications with curriculum vitae and the names of three referees should be addressed to Dr. J.J. Rudderham, Dean of the Faculty, Bishop's University, Lennoxville, Que. J1M 1Z7.

WILFRID LAURIER UNIVERSITY. History. It is anticipated that a one-year appointment (sabbatical replacement) in Canadian History will be made for the academic year 1986-87 subject to budgetary approval. A willingness to teach a first-year course in U.S. history would be an asset, but is not required. Appointment will commence July 1, 1986. Application, curriculum vitae and names of three referees should be sent to Chairman, Professor Terry Copp, Department of History, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

ST. THOMAS UNIVERSITY. Department of History. Sessional appointment. Applications invited for one-year terminal appointment, assistant professor level, to teach 3 undergraduate courses: upper-level Renaissance, Europe, survey of Early Modern Europe, and introductory-level survey of Canadian history. Present assistant salary floor $29,893. Applications required by March 1, 1986, to: Prof. L.H. Rhinelander, Chairman, History Department, St. Thomas University, Fredericton, N.B. E3B 5G3. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ITALIAN

BROCK UNIVERSITY. Department of Romance Studies. Applications are invited for a tenure-track post in Italian at the level of Assistant Professor. Candidates should have a Ph.D. completed or near completion, fluency, and experience in teaching language courses at all levels. Experience may be given to candidates with publications, qualified in the literature of the Middle Ages and in contemporary Critical Methodologies. Applications, including a curriculum vitae and the names of three referees, should be sent, before March 31, 1986, to Professor Ugo Dotoli, Chairman, Department of Romance Studies, Brock University, St. Catharines, Ontario, L2S 3A1. Effective date of appointment July 1, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

JAPANESE

UNIVERSITY OF VICTORIA. Pacific and Oriental Studies. The Centre for Pacific and Oriental Studies invites applications for a limited term position in Japanese language for the 1986-87 session, with a possible appointment for 1987-88. Duties to commence September 1, 1986. The successful candidate will have a post-graduate degree in Japanese, native fluency in Japanese, and a keen interest and demonstrated ability in teaching Japanese language, especially at the introductory level. Salary commensurate with qualifications and experience. Applications should be sent by March 1, 1986 to Dr. V.F. Woon, Director, Centre for Pacific and Oriental Studies, University of Victoria, P.O. Box 1700, Victoria, B.C., Canada, V8W 2Y2. In accordance with Canadian immigration regulations, this advertisement is directed at Canadian citizens and permanent residents of Canada. The University of Victoria offers equal employment opportunities to qualified male and female applicants

UNIVERSITY OF SASKATCHEWAN. History. The Department of History, University of Saskatchewan, Saskatoon, SK, S7N 0W0, invites applications for a tenure track position from specialists in the following fields: Latin America, the Far East (excluding China but including Japan), Africa, and South East Asia. The position is at the assistant professor level, salary $29,000 - $38,000 depending upon qualifications. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Send applications to J.M. Hayden, Head, Department of History, University of Saskatchewan, Saskatoon, SK, S7N 0W0, together with c.v. and the names and addresses of three referees with whom you have arranged for letters of reference to be sent directly to this address. Competition closes March 31, 1986

McMASTER UNIVERSITY. History. Applications are invited for an Assistant Professor in Modern European History. Preference will be given to candidates whose area of specialization is French Social History with emphasis on the nineteenth or twentieth centuries. Initially, this appointment is for a contractually-limited period of twelve months. Depending on budgetary approval being given, this appointment may be subject to review and revision, at a later date, as a tenurable position. The successful candidate must have a Ph.D. with publications preferred and will be expected to teach, initially, at the undergraduate level. Salary commensurate with qualifications and experience. The 1985-86 salary floor for Assistant Professor is $25,575 per annum. The deadline for applications is March 1, 1986, or when position is filled. Please send applications with full curriculum vitae and the names and addresses of three referees to: Dr. C.J. Jago, Chairman, Department of History, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4L9. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

UNIVERSITY OF VICTORIA. Law. University of Victoria invites applications for visiting and tenure-track positions at the Assistant Professor level. Excellent academic record and graduate degree in Law required. Publications preferred. Salary will commensurate with qualifications and experience. Canadian immigration regulations require the University to assess applications from Canadian citizens and permanent residents of Canada before assessing applications from others. Applications, accompanied by detailed curriculum vitae and the names of three referees should be addressed to Dean William R. Lederman, Faculty of Law, University of Victoria, P.O. Box 2400, Victoria, B.C., V8W 3H7, no later than March 3, 1986. This ad is directed to Canadian citizens and permanent residents. The University of Victoria offers equal employment opportunities to qualified male and female applicants

UNIVERSITY OF MANITOBA. Faculty of Law. Subject to funding and budgetary approval, the Faculty may have available a one-year term position commencing July 1, 1986, at the rank of Assistant professor. Teaching and research duties would be in various subjects. Inquiries or applications may be addressed to the Faculty of Law, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Closing date for receipt will be March 1 or until position, if available, is filled. Applications from women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

LAW

UNIVERSITY OF SASKATCHEWAN. College of Law. The College of Law, University of Saskatchewan, invites applications for a full-time position commencing July 1, 1986. Normally this position will be made at the assistant professor level. A graduate degree in law, significant experience in practice or equivalent is required. Applications, accompanied by detailed curriculum vitae and the names of three referees, should be addressed to Dean Daniel Ish, College of Law, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents

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LITERATURE

UNIVERSITY OF ALBERTA. Comparative Literature/East Asian Languages and Literatures. Joint appointment in tenure-track assistant professorship specializing in Comparative Literature and Chinese Language and Literature Ph.D. in the relevant discipline and strong proficiency in Chinese required. Teaching ability and high research potential essential. To teach survey courses in language and/or literature courses in Chinese, Comparative East-West Poetics, Rhetoric and Criticism, world literature, and other courses at undergraduate and graduate comparative courses, as well as to supervise graduate students. The present salary floor for assistant professor in East Asian Languages and Literatures at the University of Alberta is an equal opportunity employer. This advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada; if no qualified Canadian candidates apply, the competition may be opened up to other applicants. Deadline for application list for the 1 July 1986 position is 1 March 1986 or until a suitable candidate has been identified. Applications will be acknowledged. Applications, C.V.'s and three letters of reference should be sent to M.V. Dimic, Acting Chairman, Department of Comparative Literature, Dr. S. Murray, Chairman, Department of East Asian Languages and Literatures, The University of Alberta, Edmonton, Alberta, Canada, T6G 2E6

MATHEMATICS

CARLETON UNIVERSITY. Department of Mathematics and Statistics. The Department of Mathematics and Statistics invites applications for a probationary appointment in the Assistant Professor level. Candidates should hold a Ph.D. degree and have demonstrated research ability in an area of Applied Mathematics. Appointment is expected to commence on July 1, 1986. The appointment is open to both male and female applicants. Duties include teaching, research and supervising graduate students, in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada in the first instance. Applications, including curriculum vitae and the names of three referees, should be sent to: Dr. B.M. Puttaswamaiah, Chairman, Department of Mathematics and Statistics, Carleton University, Ottawa, Ontario, Canada, K1S 5B6

DALHOUSIE UNIVERSITY. Atmospheric Scientist. Dalhousie University, Department of Mathematics, Statistics & Computing Science is negotiating the establishment of an NSERC/Industrial Research Chair in the area of Climate Studies, and is seeking candidates who are accomplished atmospheric scientists with strong research records. Applicants should have extensive experience with analyses of global data bases and with interpretation of data from both conventional meteorological and satellite-based observing systems. Applications, including a detailed curriculum vitae and the names of 3 references should be sent to: Dr. Ken Dunn, Chairman, Dept. of Mathematics, Statistics and Computing Science, Dalhousie University, Halifax, N.S., B3H 3J5. The appointment will be made subject to funds being available. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of this position is subject to budgetary approval. The University of Waterloo prefers to make initial appointments; however, in the case of an applicant with outstanding qualifications, a senior appointment will be considered

UNIVERSITY OF WATERLOO. Mathematics. Combinatorics and Optimization Applications are being accepted for the position of Assistant Professor in the area of Continuous or Discrete Optimization, starting on or before September 1, 1986. A PhD degree is required and candidates should have proven ability, or the potential, for excellent research and effective teaching. Responsibilities will include the supervision of graduate students. It is desirable that the candidates have some interest in the applications of optimization techniques to problems in business, industry and commerce. The appointment is expected to enhance the Department's ability to support education in the area of Operations Research at both the graduate and undergraduate levels. Salary and rank will be commensurate with qualifications and experience. Interested individuals should send resumes and the names of three referees to Professor P.J. Schellenberg, Chairman, Department of Combinatorics and Optimization, Faculty of Mathematics, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill its regular academic vacancies with recent PhD graduates appointed as Assistant Professors.

MOUNT ALLISON UNIVERSITY. Department of Mathematics & Computer Science. Applications are invited for a probationary appointment at the rank of assistant professor, associate professor or professor. Applicants should hold a Ph.D. (or equivalent). Duties will include undergraduate teaching and research. This position will be filled effective July 1, 1986. Salary ranges for 1985-86 are $26,208 to $38,002 for assistant professor, $32,242 to $52,242 for associate professor, and $41,167 to $64,374 for professor. Applications, including a curriculum vitae and the names of three referees, should be sent to: R.P. Seely, Head, Department of Mathematics & Computer Science, Mount Allison University, Sackville, N.B. E0A 3C0. Closing date for receipt of applications is when position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MOUNT ALLISON UNIVERSITY. Department of Mathematics & Computer Science. Applications are invited for three one year replacement positions, two of which are subject to budgetary approval, at the rank of assistant professor. Applicants should hold a Ph.D. Duties will include undergraduate teaching and research. This position will be filled effective July 1, 1986. Salary range for assistant professor for 1985-86 is $26,208 to $38,002. Applications, including a curriculum vitae and the names of three referees, should be sent to R.P. Seely, Head, Department of Mathematics & Computer Science, Mount Allison University, Sackville, N.B., E0A 3C0. Closing date for receipt of applications is when position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MEDICINE

McGILL UNIVERSITY. Department of Surgery. Division of Urology Applications are invited for a position at the rank of assistant professor. Candidates must have a PhD or MD, be eligible for scholarships from supporting biomedical research institutions, have at least 3 years of postdoctoral research experience and a good expertise on the development of mammalian gonads. The candidate must develop an original research program in male reproduction with special emphasis on the developmental aspect of the mammalian testis. The appointment is effective July 1, 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. Send an application letter, curriculum vitae, a list of publications and the names of three sponsors to Dr. Claude Dagnon, Director, Faculty Research Laboratory, Royal Victoria Hospital, 687 Pine Avenue West, Suite H6 45, Montreal, Quebec, H3A 1A1

THE LONDON REGIONAL CANCER CENTRE. Radiation Oncologist. Two posts for Staff Radiation Oncologists (one new, one due to retirement) are available at The London Regional Cancer Centre, London, Ontario, Canada. This is a multidisciplinary cancer centre which is involved in providing clinical services to a large area of Southwestern Ontario (catchment population is 1.6 million) and sees some 2,600 patients in its clinics per annum. The City of London Ontario (population 264,000) is situated in the prosperous Southwestern Ontario region. It is approximately two hours by train or road from Toronto and within an hour of attractive beaches on the Great Lakes. The pleasant surrounding countryside offers good opportunities for winter sports. Remuneration is extremely attractive and a high standard of living is available. Funding has been, and is being obtained and planning is proceeding for the development of a new multidisciplinary cancer centre which will open within two-and-a-half years on a very attractive site adjacent to the newly built Victoria Hospital within the City. Candidates with interests in radiation oncology, research and teaching, and who are interested in accepting the challenges offered by this exciting en-

ACADIA UNIVERSITY. Department of Mathematics. Applications are invited for a three-year appointment in the area of Probability and Statistics, at the Lecturer/Assistant Professor level. Ph.D or near completion. Teaching responsibilities include undergraduate courses in Statistics and Probability. Salary according to qualifications and experience. Send curriculum vitae and arrange for three letters of reference to be sent directly to Dr. Tarek Hamad, Department of Mathematics, Acadia University, Wolfville, Nova Scotia, B0P 1X0. In accordance with Canadian Immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Offer is subject to budgetary approval.

THE UNIVERSITY OF MANITOBA. Mathematics & Astronomy. The Department of Mathematics and Astronomy at the University of Manitoba invites applications for a one-year term assistant professorship starting July 1, 1986. Candidates should have a Ph.D. in some area of mathematics, preferably with teaching experience and evidence of active research. The salary floor for an assistant professor 1985/86 is $27,642. Both applications and inquiries are encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applicants should send a curriculum vitae and the names of three referees to: Dr. Arthur Gerhard, Acting Head, Department of Mathematics & Astronomy, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

UNIVERSITY OF ALBERTA. Department of Mathematics. Applications are invited for a number of research associate positions (subject to funding) in any area of mathematics, starting September 1, 1986. Ph.D. required. Duties include research and some teaching. Salary range $24,000. to $30,000 per annum. Send resumes to: Professor D.J.W. Mack, Chairman, Department of Mathematics, University of Alberta, Edmonton, Canada, T6G 2G1. The University of Alberta is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for applications is May 31, 1986.

UNIVERSITY OF WATERLOO. Mathematics. Department of Combinatorics and Optimization. Applications are invited for the position of Assistant or Associate Professor in the area of Deterministic Operations Research starting July 1, 1986. A recent PhD degree is required and candidates should have proven ability, or the potential, for excellent research in the methodology of operations research. The ability to teach effectively at both the undergraduate and graduate levels is required. The candidate should also have interests in the application of techniques of Deterministic Operations Research to problems in business, industry and commerce, and experience in this area is essential. The successful candidate will be encouraged to continue his/her involvement in such applications through research contracts. The appointment is expected to enhance the Department's ability to support education in the area of Operations Research at both the graduate and undergraduate levels. Salary and rank will be commensurate with qualifications and experience. Interested individuals should send resumes and the names of three referees to: Professor P.J. Schellenberg, Chairman, Department of Combinatorics and Optimization, Faculty of Mathematics, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of this position is subject to budgetary approval.

UNIVERSITY OF WATERLOO. Mathematics. Department of Combinatorics and Optimization. Applications are being accepted for the position of Assistant, Associate or Full Professor in the area of Combinatorics and/or Combinatorial Optimization, starting July 1, 1986. For a senior appointment, the primary criterion for selection will be the quality of the candidate's research accomplishments and the recognition they have received. This excellence in research should be complemented by effective teaching at both the undergraduate and graduate levels. For a junior appointment, selection will be based on the potential for excellence in research and teaching. Salary and rank will be commensurate with qualifications and experience. Interested individuals should send resumes and the names of three referees to Professor P.J. Schellenberg, Chairman, Department of Combinatorics and Optimization, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of this position is subject to budgetary approval. The University of Waterloo prefers to make initial appointments; however, in the case of an applicant with outstanding qualifications, a senior appointment will be considered

UNIVERSITY OF WATERLOO. Mathematics. Combinatorics and Optimization Applications are being accepted for the position of Assistant Professor in the area of Continuous or Discrete Optimization, starting on or before September 1, 1986. A PhD degree is required and candidates should have proven ability, or the potential, for excellent research and effective teaching. Responsibilities will include the supervision of graduate students. It is desirable that the candidates have some interest in the applications of optimization techniques to problems in business, industry and commerce. The appointment is expected to enhance the Department's ability to support education in the area of Operations Research at both the graduate and undergraduate levels. Salary and rank will be commensurate with qualifications and experience. Interested individuals should send resumes and the names of three referees to: Professor P.J. Schellenberg, Chairman, Department of Combinatorics and Optimization, Faculty of Mathematics, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. It is the intention of the University of Waterloo to fill its regular academic vacancies with recent PhD graduates appointed as Assistant Professors.

MOUNT ALLISON UNIVERSITY. Department of Mathematics & Computer Science. Applications are invited for a probationary appointment at the rank of assistant professor, associate professor or professor. Applicants should hold a Ph.D. (or equivalent). Duties will include undergraduate teaching and research. This position will be filled effective July 1, 1986. Salary ranges for 1985-86 are $26,208 to $38,002 for assistant professor, $32,242 to $52,242 for associate professor, and $41,167 to $64,374 for professor. Applications, including a curriculum vitae and the names of three referees, should be sent to: R.P. Seely, Head, Department of Mathematics & Computer Science, Mount Allison University, Sackville, N.B. E0A 3C0. Closing date for receipt of applications is when position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

MOUNT ALLISON UNIVERSITY. Department of Mathematics & Computer Science. Applications are invited for three one year replacement positions, two of which are subject to budgetary approval, at the rank of assistant professor. Applicants should hold a Ph.D. Duties will include undergraduate teaching and research. This position will be filled effective July 1, 1986. Salary range for assistant professor for 1985-86 is $26,208 to $38,002. Applications, including a curriculum vitae and the names of three referees, should be sent to R.P. Seely, Head, Department of Mathematics & Computer Science, Mount Allison University, Sackville, N.B., E0A 3C0. Closing date for receipt of applications is when position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

vironment and participating in the development of its enormous potential are invited in the first instance to submit curricula vitae to: Dr. Peter J. Corbett, Chief, Radiation Oncology, London Regional Cancer Centre, 391 South Street, London, Ontario, N6A 4G5; Telephone: 519-679-9890.

QUEEN'S UNIVERSITY. Paediatrics. Academic Appointment. Applications to Queen's University Department of Paediatrics geographic full time position in Neonatology beginning July 1, 1986. The position requires a major commitment to clinical Neonatology and to teaching. Cross-coverage of the Paediatric Intensive Care Unit is also expected. Clinical research will be strongly encouraged. Applicants should have Royal College certification or equivalent, and have successfully completed two years of Neonatology sub-specialty training. Academic rank and starting salary will depend on qualifications and experience. In accordance with immigration requirements this advertisement is directed particularly to Canadian citizens and permanent residents. Candidates of both sexes are equally encouraged to apply. Interested candidates please supply with curriculum vitae names and addresses of three referees to Peter N. Kenny, Professor and Head, Department of Paediatrics, Queen's University, Kingston, Ontario, K7L 3N6.

UNIVERSITY OF TORONTO. BANTING AND BEST DEPARTMENT OF MEDICAL RESEARCH. Immunology/Immunogenetics Molecular Biology as related to Diabetes. The Banting and Best Department of Medical Research, University of Toronto, is seeking candidates for the position of Assistant Professor (tenure stream). The position is available July 1, 1986 and will carry an initial appointment of five years at a competitive salary. Candidates should have a strong background in the areas of Immunology/Immunogenetics and Molecular Biology and be prepared to develop a strong research program in Immunology and Genetics related to Diabetes. Successful candidates will be expected to attract independent research grants and to spend at least 75% of their time in research. Applicants should forward a curriculum vitae, an outline of research interests and the names of three references to Dr. David H. MacLennan, Professor and Chairman, Banting and Best Department of Medical Research, University of Toronto, 112 College Street, Toronto, Ontario, M5G 1L6. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Medicine. 1. Associate or Assistant Professor of Physiology. Probationary (tenure-track) appointment. 2. Ph.D. M.D. or equivalent. Contribute to teaching programs in dentistry, medicine, science and graduate studies and to establish an independently funded research program in an area broadly related to existing interests of the Department: cardiovascular, endocrine, gastrointestinal, autonomic, neural or legislative. Research with a preference for motor physiology. 4 Salary negotiable depending on qualifications and experience. 5 Applications, with curriculum vitae, selected reprints, outline of research interests and names of three referees should be submitted to: The Chairman, Department of Physiology, The University of Western Ontario, London, Ontario, N6A 5C1. 6. July 1, 1986. 7. Until position filled. 8. In accordance with Canada immigration Requirements, this advertisement is directed to Canadian Citizens and Permanent Residents. An Equal Opportunity Employer.

THE PRINCESS MARGARET HOSPITAL. Nuclear Medicine. Physician, Department of Nuclear Medicine, The Princess Margaret Hospital/Ontario Cancer Institute, Toronto, Ontario, Canada. A position is available for a full-time physician in the Nuclear Medicine Department of this major oncological treatment centre affiliated with the University of Toronto. The Department is equipped with three gamma cameras, one a Technicare Omega 500 tomographic camera, two dedicated computers and supports a full-time radiopharmacist. Approximately 4,500 studies are carried out annually. Diverse approaches to oncologic imaging are under investigation. The applicant should be eligible for or licensed by the College of Physicians and Surgeons of Ontario, should be certified or eligible for certification in nuclear medicine by the Royal College of Physicians and Surgeons of Canada, and should have demonstrated skills in research and an interest in teaching. In accordance with Canada immigration regulations, priority will be given to Canadian citizens or permanent residents. Interested applicants should send their resume and the names of three referees to: Dr. Glunes N. Ege, Department of Nuclear Medicine, The Princess Margaret Hospital, 500 Sherbourne Street, Toronto, Ontario, M4X 1K9, Canada.

UNIVERSITY OF MANITOBA. Molecular Biology. Hormones and Growth Factors. Individuals with a strong background in molecular biology are invited to apply for one Research Associate and two postdoctoral positions in an established molecular endocrinology laboratory. Projects include the study of the structure, function and regulation of newly discovered members of the prolactin family of hormones, and pituitary growth factors. Applicants should send curriculum vitae, a brief description of their research interest, and three letters of reference to Dr. H.G. Friesen, Professor and Head, Department of Physiology, University of Manitoba, 770 Bannatyne Ave., Winnipeg, MB, R3E 0W3. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents in Canada

UNIVERSITY OF MANITOBA. Protein Chemistry. Hormones and Growth Factors. Individuals with a strong background in protein chemistry, are invited to apply for one Research Associate and two postdoctoral positions in an established molecular endocrinology laboratory. Projects include the study of the structure, function and regulation of newly discovered members of the prolactin family of hormones, and pituitary growth factors. Applicants should send curriculum vitae, a brief description of their research interest, and three letters of reference to Dr. H.G. Friesen, Professor and Head, Department of Physiology, University of Manitoba, 770 Bannatyne Ave., Winnipeg, MB, R3E 0W3. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents in Canada.

METEOROLOGY

YORK UNIVERSITY. Dynamic Muleorology. Assistant Professor (tenure track) effective July 1, 1986, to establish a programme of research, participate in graduate and undergraduate teaching. Applicants should have a Ph.D. with a strong science and research record; postdoctoral experience desirable. Applicants should send complete curriculum vitae, names and addresses of three referees to Peter N. Kenny, Professor and Head, Department of Paedatrics, Queen's University, Kingston, Ontario, K7L 3N6.

MICROBIOLOGY

McGILL UNIVERSITY. Microbiology. Macdonald College of McGill University, Faculty of Agriculture, invites applicants for the position of Assistant Professor (tenure-track) in the Department of Microbiology in the area of molecular genetics. Qualifications include a Ph.D. and responsibilities include teaching and advising both at the undergraduate and graduate levels. The successful candidate will develop a research program in molecular genetics with emphasis on microbial biotechnology. The base salary for an Assistant Professor is $30,169. Closing date for applications is May 15, 1986 or until a suitable candidate is found. Applicants should submit a resume and arrange for three letters of reference and one official copy of all university transcripts to be sent to Dr. A.M. Ingram, Acting Chairman, Department of Microbiology, Macdonald College of McGill University, 21,111 Lakeshore Road, Ste. Anne de Bellevue, Quebec, Canada, H9X 1C0. In accordance with Canadian immigration requirements, priority will be given initially to Canadian citizens and permanent residents of Canada.

MUSIC

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Music. Applications are invited for a tenure-track position in Music History - rank and term open. Applicants should possess a Ph.D in musicology, have established scholarly reputation, and show evidence of ongoing research. Preferred areas of specialization include one or more of the following: Canadian Studies, Performance Practices (strings), and fields within Systematic Musicology. The successful applicant will be a teacher of demonstrated ability whose duties will include the teaching of undergraduate and graduate courses, thesis supervision in areas of specialization, and research. Salary Commensurate with qualifications and experience (1985-86 floors: Assistant Professor $25,850, Associate Professor $30,700, Professor $40,100). Applications and Inquiries: Dr. Phillip Downs, Chairman, Department of Music History, Faculty of Music, The University of Western Ontario, London, Ontario, N6A 3K7. Please submit: A letter of application, curriculum vitae and three letters of reference. Please send publications at this time. Appointment Date: July 1, 1986. Closing date for applications: March 31, 1986 or until position filled in accordance with Canadian immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. An Equal Opportunity Employer.

McMASTER UNIVERSITY. Music. The Department of Music of McMaster University invites applications for a Leave Replacement in Music Theory and History for one academic year, of the rank of Lecturer or Assistant Professor. Duties will consist of teaching undergraduate theory, and possibly history. Requirements are a Doctoral Degree with evidence of teaching experience. Salary is negotiable (minimum salary for an assistant professor in 1985/86 is $26,576). Applications, including curriculum vitae and letters from three academic referees, should be sent to: Dr. F.A. Hall, Chairman, Department of Music, McMaster University, 1280 Main Street West, Hamilton, Ontario, L8S 4K1. The appointment will be effective July 1, 1986. Applications will be received until the position is filled. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BRANDON UNIVERSITY. School of Music. Applications are invited for a half-year sabbatical replacement position in Violin/Viola subject to funding. Qualifications Doctoral degree or equivalent in terms of experience as a performer and teacher at the post-secondary level. Description: Teaching of undergraduate and graduate violin/viola and related courses in Literature and Pedagogy. Secondary skills in Orchestral Conducting or Music History an advantage. Coaching of chamber music ensembles. Performance as soloist and with faculty piano trio. Time Period: The sabbatical leave is from July 1, 1986 to December 31, 1986. Time of replacement negotiable in that it could begin in July, August or September of 1986. Salary and Rank: Lecturer or Assistant Professor depending upon qualifications and experience. Current salary floors: Lecturer $22,129; Assistant Professor $27,775. Application: A letter of application, curriculum vitae, names and addresses of three referees and a recent tape of a performance if available should be sent to: Prof. Gordon Macpherson, Dean, School of Music, Brandon University, Brandon, MB, R7A 6A9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BRANDON UNIVERSITY. School of Music. Applications are invited for a sabbatical replacement position in horn or percussion/instrumental music education subject to funding. Qualifications: Minimum of a Master's degree and experience as a teacher at the post secondary level. Description: Applied instruction in the areas of horn or percussion. Courses in Brass or Percussion Techniques and Instrumental Conducting. Some opportunity for graduate teaching. Conducting of concert band, orchestra or wind ensemble. Salary and Rank: Lecturer or Assistant Professor depending upon qualifications and experience. Current salary floors: Lecturer $22,129; Assistant Professor $27,775. Application: A letter of application, curriculum vitae, names and addresses of three referees and a recent tape of a performance if available should be sent to: Prof. Gordon Macpherson, Dean, School of Music, Brandon University, Brandon, MB, R7A 6A9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. An Equal Opportunity Employer.

NATIVE STUDIES

UNIVERSITY OF SASKATCHEWAN. Native Studies. Applications are invited immediately for two tenure-track positions at the Assistant Professor level (1986 base $29,501), effective July 1. Consideration will be given to the appointment with a Master's degree and expertise in one or more of the following subject areas in Native Studies: the Political Process, Economic Development, Women, Judicial/Corrections Processes, Literature, Social Services, Law, Research Methodology. Knowledge of a Native Canadian language would be an asset. Candidates must have an active interest in research. Some off-campus teaching may be required. Send CV and three confidential letters of reference to Dr. F.L. Barron, Head of Native Studies, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0. In keeping with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

NURSING

LAURENTIAN UNIVERSITY. School of Nursing. Openings are available for persons with qualifications in psychiatric nursing, community nursing, medical-surgical nursing and parent-child nursing. Experience in nursing administration and/or teaching is an asset. Duties are effective Summer, 1986. Qualifications: Candidate should have a M.Sc.N.; Bilingualism an asset. Salary Range: Full professor $45,602 - 70,162; Associate professor $38,078 - 55,903; Assistant professor $28,896 - 41,880. University: Laurentian is a bilingual University in a multi-cultural community with a wide variety of cultural and recreational opportunities. Research and further professional growth opportunities are available in the academic and clinical practice areas. The student body of approximately 300 students (in both the basic and post-RN programmes) enjoy personalized attention. Faculty preferences should be submitted to: Professor Pamela Seitz, Chairman of the Unit Personnel Committee, School of Nursing, Laurentian University, Ramsey Lake Road, Sudbury, Ontario, P3E 2C6.

UNIVERSITÉ LAURENTIENNE. École des infirmières. Des postes sont accessibles aux candidates qui possèdent des qualifications en soins infirmiers psychiatriques, hygiène communautaire, soins en médecine-chirurgie et soins aux parents et enfants. L'expérience de la recherche, de l'administration ou de l'enseignement est un atout. Les candidatures y choisi seulement en fonction dès l'été 1986. Exigences: Les candidat(s)es) doivent posséder au moins une maîtrise en science infirmières; La préférence sera accordé aux candidat(s)es) bilingues (français et anglais). Échelle de traitement: Professeur titulaire 38 076$ - 55 983$; Professeur agrégé 36 078$ - 55 983$; Professeur adjoint 28 896$ - 41 880$. L'Université: La Laurentienne est une université bilingue au sein d'une communauté multi-culturelle offrant une grande diversité de loisirs facilement accessibles. Le milieu académique et clinique offrent des occasions au niveau des recherches et des opportunités d'agrandir sa croissance professionnelle. L'École compte au total environ 300 étudiants inscrits à ses programmes de base et avancé. Faire parvenir sa candidature au: Professeur Pamela Seitz, Présidente du comité de sélection, École des Infirmières, Université Laurentienne, Chemin du lac Ramsey, Sudbury (Ontario). P3E 2C6.

UNIVERSITY OF NEW BRUNSWICK. Nursing. The Faculty of Nursing, University of New Brunswick, invites applications for positions in the areas of medical/surgical nursing, community health and psychiatric/mental health nursing effective July 1, 1986. Preference will be given applicants prepared at the doctoral level in nursing. Minimum requirements are preparation at the Master's level in nursing or a health related area, with several years clinical experience. Rank and salary commensurate with qualifications and experience. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Submit curriculum vitae and names, addresses and phone numbers of 3 professional references to: Dean, Faculty of Nursing, University of New Brunswick, P.O. Box 4400, Fredericton, N.B., E3B 5A3.

OCCUPATIONAL THERAPY

THE UNIVERSITY OF WESTERN ONTARIO. Department of Occupational Therapy. Applications are invited for two limited term positions to teach in the mental health area with experience in gerontology, the other in physical dysfunction with experience in paediatrics. These positions provide opportunity for personal growth and development. Successful applicants will have preparation and interest in Occupational Therapy teaching practice and should be eligible for membership with the Canadian Association of Occupational Therapists. A Master's degree is required (Bachelor's will be considered) for a commencing date of July 1, 1986, subject to the availability of funding. Salary will be commensurate with qualifications and experience in accordance with The University of Western Ontario policies. Applications including curriculum vitae and the names of three referees may be sent to: Dr. Joyce R. MacKinnon, Chairperson, Department of Occupational Therapy, The University of Western Ontario, Health Sciences Centre, London, Ontario, N6A 5G1 Closing date for applications is April 1, 1986. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian Citizens and Permanent Residents of Canada. An Equal Opportunity Employer.

ORIENTAL STUDIES

THE UNIVERSITY OF VICTORIA. Pacific and Oriental Studies. The Centre for Pacific and Oriental Studies invites applications for a limited-term appointment for the period September 1, 1986 - April 30, 1987. Candidate must be a Pacific regional specialist in the social science (training: Ph.D. (or near completion) and teaching experience preferred. Courses to be taught include two upper-level courses in Pacific Islands, and Southeast Asia, and one survey course on the Pacific Region. Canadian immigration regulations require that only three confidential letters of reference to Dr. F.L. Barron, Head of Native Studies, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0 be kept on file. In keeping with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

PHARMACOLOGY

QUEEN'S UNIVERSITY. Department of Pharmacology and Toxicology. Applications are invited for a tenure-track position at the Assistant Professor level. Applicants must have a Ph.D. degree in Pharmacology and at least two years of post-doctoral research experience. The applicant will be required to initiate an independent research program. At present departmental research is centered on neuropharmacology, cardiovascular pharmacology, drug binding, and biochemical phaimacology. The applicant will be expected to teach pharmacology to medical, dental, graduate and undergraduate students. The starting date is September 1, 1986. Candidates of both sexes are equally encouraged to apply and it should be noted that in accordance with Canadian immigration requirements this advertisement is directed particularly toward Canadian citizens and permanent residents. Applicants are requested to submit a curriculum vitae, a brief statement of their research interests and objectives, selected reprints and the names of three referees to: Dr. G.S. Marks, Department of Pharmacology and Toxicology, Queen's University, Kingston, Ontario, Canada, K7L 3N6.

PHILOSOPHY

YORK UNIVERSITY. Glendon College. Department of Philosophy. Applications are invited for a tenure-track position at the Assistant Professor level in the Philosophy Department, Glendon College, beginning July 1, 1986, subject to final budgetary approval. Candidates should possess a Ph.D in Philosophy and have a demonstrated ability to teach in English and French. Teaching duties in French will include a course in elementary ethical thinking (Modes of Reasoning) as well as a course in the History of Philosophy (Ancient and Early Modern), to be taught in alternate years. The third course taught will depend on the successful applicant's expertise. Teaching experience at the university level as well as publications are essential. Send curriculum vitae and any publications to Professor Stanley Tweyman, Chairman, Department of Philosophy, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. Deadline date for applications is March 3, 1986. Candidates should also arrange to have three letters of recommendation sent to the chairman. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITÉ YORK. Collège Glendon. Département de philosophie. Le département de philosophie du Collège Glendon, Université York met en concours, sous réserve d'approbation budgétaire, un poste de professeur adjoint menant à la permanence, dont la date d'entrée en fonction est le 1er juillet 1986. Les candidats auront un doctorat en philosophie et auront démontré l'aptitude à enseigner en anglais et en français. Les cours d'enseignement en langue française comprendront un cours d'introduction à la pensée critique (logique) et l'histoire de la philosophie (ancienne et moderne, enseignés alternativement d'année en année). Le ou la titulaire de la chaire devra être responsabilités d'enseignement en français. Le troisième cours dépendra du domaine de spécialité du candidat acceptée. Il est essentiel d'avoir déjà enseigné au niveau universitaire et d'avoir publié. Veuillez envoyer un curriculum vitae et des publications au Professeur Stanley Tweyman, Directeur, département de philosophie, Collège Glendon, York University, 2275 avenue Bayview, Toronto, Ontario, M4N 3M6. La date limite de soumission des candidatures est le 3 mars 1986. Les candidats devront faire le nécessaire pour que trois lettres de recommandation au directeur. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents.

UNIVERSITY OF MANITOBA. Philosophy. Tenure-track position at the rank of Assistant Professor, beginning July 1, 1986 Ph.D. strongly preferred. The department will consider applications from persons with a specialty in Philosophy of Science but will consider applications in all other areas of analytic philosophy. Both women and men are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Deadline February 28, 1986. Send letters of reference and c.v. to Michael Stack, Head, Philosophy Department, University College, University of Manitoba, Winnipeg, Manitoba, Canada, R2T 2M8.

YORK UNIVERSITY. Glendon College. Philosophy. Subject to final budgetary approval, applications are invited for one year contractually limited appointment at the Assistant Professor level, beginning July 1, 1986 in the Philosophy Department, Glendon College, York University. Candidates should have a Ph.D in Philosophy and have demonstrated ability to teach in both English and French. Prior teaching experience and publications are desirable. Teaching duties will include a full year course in Critical Thinking (Modes of Reasoning) and a course in the History of Ethics. Some choice in the third course in the area of Analytic Philosophy is preferred. Send curriculum vitae and letters of recommendation to Professor Stanley Tweyman, Chairperson, Department of Philosophy, Glendon College, York University, 2275 Bayview Avenue, Toronto, Ontario, M4N 3M6. The deadline for applications is 3 March 1986. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITÉ YORK. Collège Glendon. Philosophie. Le département de philosophie du Collège Glendon, Université York, met en concours, sous réserve d'approbation budgétaire, un poste de professeur adjoint (poste à contrat d'un an, dont la date d'entrée en fonction est le 1er juillet 1986. Les candidats auront un doctorat en philosophie et auront démontré l'aptitude à enseigner en français et en anglais. L'expérience dans l'enseignement de niveau universitaire et les publications sont préférées. Un cours de première année, "L'histoire de l'éthique" sont inclus au répertoire des responsabilités d'enseignement. La recherche et le domaine de la philosophie analytique est préférée. Veuillez envoyer son curriculum vitae et les noms de trois répondants au Professeur Stanley Tweyman, Directeur, Département de philosophie, Collège Glendon, Université York, 2275 avenue Bayview, Toronto, Ontario, M4N 3M6. Conformément aux exigences relatives à l'immigration au Canada, ce poste est offert aux citoyens canadiens et aux résidents permanents. La date limite de soumission des candidatures est le 3 mars 1986.

UNIVERSITY OF REGINA. Department of Philosophy. Applications are invited for a three year term position at the Assistant Professor rank, effective July 1, 1986. Candidates are expected to have their Ph.D degree. The successful applicant will teach classes in Ethics and Introductory Logic. Applications will be received until Jan. 1986. Please send a complete curriculum vitae to D. de Villegel, Dean of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2 Applicants are asked to contact their three referees directly and ask them to forward their references to the Dean as soon as possible. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants.

ACADIA UNIVERSITY. Department of Philosophy. Applications are invited for a two-year appointment beginning July 1, 1986. Ph.D. or all but dissertation required. Publications an asset. Strong interest in undergraduate teaching. Teaching competence in: Ethics, Symbolic Logic, 19th Century Philosophy. Salary competitive. Applications, together with curriculum vitae and three letters of reference to be sent to Dr. Cornelius Kampe, Head, Department of Philosophy, Box 218, Acadia University, Wolfville, Nova Scotia, B0P 1X0. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Acadia University is an Equal Opportunity Employer.

WILFRID LAURIER UNIVERSITY. Philosophy. Applications are invited for a continuing appointment in the Department of Philosophy commencing July 1, 1986. Ph.D required. The successful candidate must also demonstrate teaching and research competence. Applicants should have some specialization or competence in at least two of the following areas: Philosophy of the Social Sciences; Contemporary Continental Thought; Eastern Philosophy; Artificial Intelligence; Philosophy of the Mind, and Business Ethics. The closing date is February 28, 1986. Applications with Curriculum Vitae, including the names of at least three referees, should be sent to the Chairman of the Philosophy Department, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario, N2L 3C5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SAINT THOMAS MORE COLLEGE. Philosophy. Saint Thomas More College, a federated Roman Catholic college at the University of Saskatchewan. Applications are being invited for a one-year appointment (possibly two years dependent on teaching) as a sabbatical replacement. Rank commensurate on qualifications. Appointment Sept. 1, 1986. Qualifications: M.A. Ph.D. close to completion. Teaching introductory courses on Critical Thinking and main historical periods. Background in Greek and Medieval philosophy, ethics and natural philosophy is desirable. Applications including curriculum vitae, samples of writing and references should be sent to: E.J. McCullough, Chairman, Department of Philosophy, Saint Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6. Application deadline is March 1, 1986. In accordance with immigration requirements, this application is directed to Canadian citizens and permanent residents.

PHYSICAL EDUCATION

BROCK UNIVERSITY. School of Physical Education and Recreation. Department of Physical Education. The School of Physical Education at Brock University offers a unique approach to Physical Education based on the movement principles of Rudolf Laban. Candidates for either of the positions listed below with an understanding of this philosophy are encouraged to apply. 1. Tenure track position for an individual with expertise in research methods, design and statistical analysis as well as computer background. 2. Tenure track position for an individual with a Ph.D in Physical Education and expertise in Movement Education. Possibility to teach in one or more of creative dance, educational gymnastics, or games using Laban's principles is essential in both of the above positions. Expertise in other areas of the program such as adapted physical education, health, administration and coaching would be an asset. Salary and rank commensurate with qualifications and experience Assistant, Associate or Full Professor. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Please forward details of application, curriculum vitae and three letters of reference to: Dr. Jane Evans, Chairman, Department of Physical Education, Ontario, L2S 3A1

PHYSICS

UNIVERSITY OF WATERLOO. Physics. The Department of Physics is offering several postdoctoral fellowships for research work in the areas of experimental and theoretical particle physics, biophysics, atomic and molecular physics, surface physics and energy conversion and storage. The fellowships are for a period of one year and are available for a second year by mutual agreement. Some teaching duties may be arranged. A brochure outlining current research programs will be sent on request. Applicants should send a resume and names of 3 references to Prof. J.D. Leslie, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

LAURENTIAN UNIVERSITY. Physics and Astronomy. The Department of Physics and Astronomy at Laurentian University invites applications for a tenure-track appointment at a rank dependent on background. Candidates should possess a Ph.D and have a minimum of two years experience in one of the major areas of research in the department: acoustics, image analysis, properties of material condensed matter, light scattering, or aerosol physics This appointment is subject to budgetary approval. A bilingual candidate is preferred. French is preferred. Applications, including a curriculum vitae and the names of three references, should be sent to Dr. Doug Hallman, Chairman, Department of Physics and Astronomy, Laurentian University, Sudbury, Ontario, Canada, P3E 2C6. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada Laurentian University is an equal opportunity employer.

UNIVERSITÉ LAURENTIENNE. Physique et sciences de l'environnement. Le Département de physique et d'astronomie de l'Université Laurentienne recherche des candidats pour combler un poste permanent dont le rang, établi selon les qualifications de l'expérience, pourra atteindre celui de professeur adjoint. L'entrée en fonction est prévue pour le 1er juillet 1986 ou à une date ultérieure. Les candidats doivent détenir un doctorat et avoir un minimum de deux ans d'expérience dans un des principaux secteurs de recherche du département, soit l'acoustique, le traitement de l'image, la diffusion de la lumière, la physique de la matière condensée ou la physique de la télévaision dans l'air. Cet engagement est sujet à l'adoption du budget. La préférence sera donnée à un candidat bilingue (anglais, français). Les candidatures, comportant un curriculum vitae et le nom de trois personnes qui pourront fournir des références, devront être envoyées au Dr Doug Hallmen, directeur du Département de physique et d'astronomie, Université Laurentienne, Sudbury, Ontario, Canada P3E 2C6. Conformément aux exigences relatives à l'immigration au Canada, cette annonce s'adresse aux citoyens canadiens et aux résidents permanents. L'Université Laurentienne applique la principe d'égalité d'emploi.

CONCORDIA UNIVERSITY. Department of Physics. Applications are invited for a full time ten-month sabbatical leave replacement to begin Aug. 1, 1986. Duties will be to teach Mathematical physics and other undergraduate courses and participate in the general research efforts of the department. Candidates must have a PhD degree in physics. Preference will be given to candidates with post doctoral experience and with background in crystal field theory, magnetic resonance and related fields or guage field theory as used in high energy physics. Applications including curriculum vitae and the names of three referees should be sent to Prof. S S Kalman, Chair, Department of Physics, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, P.Q. H3G 1M8. Closing date for applications is March 31, 1986. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

SIMON FRASER UNIVERSITY. Theoretical and Experimental Solid State Physics. Simon Fraser University will have post-doctoral or research associate positions in theoretical and experimental solid state physics available beginning in the fall of 1986. Applicants should send their c.v., list of publications and the names of three referees to Dr George Kirczenow (theoretical) or Dr. J.C. Irwin (experimental), Department of Physics, Simon Fraser University, Burnaby, British Columbia, Canada, V5A 1S6. If applicants are more than 2 years past their Ph.D. preference will be given to those who are presently eligible for employment in Canada (Canadian Citizens and Landed Immigrants).

PHYSIOLOGY

SIMON FRASER UNIVERSITY. Department of Biological Sciences. Applications are invited for **NSERC** University Research Fellowships for which competition in the following areas: Animal, Plant or Microbial Physiology. Preference will be given to candidates with research interests in Biochemistry, Biotechnology, Developmental Biology or Weed Control. Applicants must hold a doctoral degree and be a Canadian citizen or landed immigrant at the time of application. Preference will be given to candidates with relevant experience and demonstrated research ability. Appointment(s) will be made at the Assistant Professor rank (limited term), salary commensurate with experience. Further details on the conditions of employment may be given in the NSERC application form. Applicants should submit an up-to-date curriculum vitae, a brief statement of their research interests and copies of five reprints of published research to the undersigned by July 15, 1986. Applicants should also request a confidential assessment of their research ability from four referees to be forwarded directly to: Dr. L.M. Srivastava, Chairman, Dept. of Biological Sciences, Simon Fraser University, Burnaby, B.C., Canada, V5A 1S6.

CONCORDIA UNIVERSITY. Exercise Science. Physiologist. Exercise Physiologist Concordia University, Department of Exercise Science invites applicants for a tenure-track position at the rank of Assistant Professor beginning on June 1, 1986. The applicant must possess a Ph.D. and proof that he/she has the ability to teach effectively, generate external funding, and publish independent research. The preferred candidate must be capable of teaching undergraduate courses in Human Physiology/Exercise Physiology in combination with any of the following areas: Wellness and Lifestyle Management; Human Growth and Development; Exercise Leadership. Salary is commensuate with previous experience. The current salary floor for Assistant Professor is $28,547. In accordance with Canadian immigration requirements priority will be given to Canadian Citizens or Permanent Residents of Canada. Concordia University is an equal opportunity employer. Applicants should send their Curriculum Vitae and the names of three references to Dr. W.R. Sellers, Chairman, Department of Exercise Science, Concordia University, Loyola Campus, 7141 Sherbrooke Street West, Montreal, Quebec, H4B 1R6. The application deadline will remain open until the position is filled.

PLANT SCIENCE

McGILL UNIVERSITY. Department of Plant Science. Applications are invited for a full time, tenure track position at the Assistant Professor level, in Biohorbicides. The successful candidate is expected to develop an active research program in biotechnology as it relates to weed control. Teaching responsibilities will include courses in the undergraduate and graduate levels. Ph.D. required with graduate training in fungal genetics, industrial mycology, or fermentation technology. Experience in plant pathology and crop production desirable. Starting salary $30,169 per year. Send application, c.v., and arrange for three letters of reference to be sent to Dr. R.D. Reeleder, Chairman, Search Committee, Department of Plant Science, Macdonald College of McGill University, 21111 Lakeshore Rd., Ste-Anne-de-Bellevue, Quebec, Canada, H9X 1C0. Closing date March 31, 1986, or until suitable candidate is found. Starting date will be June 1, 1986. All qualified, interested candidates are encouraged to apply, but in accordance with Canadian immigration regulations this advertisement is directed, in the first instance, to Canadian citizens and permanent residents of Canada.

POLITICAL SCIENCE

UNIVERSITY OF SASKATCHEWAN. Political Science. The University of Saskatchewan, Department of Political Science, invites applications for a ten-month appointment at the level of instructor, commencing September 1, 1986. 1985/86 salary: $18,400. The successful candidate will be expected to teach public administration, comparative public policy, and local government. These positions are open to both men and women, and in accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Applications, including a curriculum vitae, transcripts and three letters of reference should be sent to Professor O.J. Heasman, Head, Department of Political Science, University of Saskatchewan, Saskatoon, Canada, S7N 0W0.

SAINT MARY'S UNIVERSITY. Political Science. Saint Mary's University, Department of Political Science invites applications for one tenure-track position (Assistant Professor, Step One) and one nine-month sabbatical replacement. Both positions will be filled by a candidate able to teach in the areas of both Canadian Government and Comparative Government (Western Europe, Soviet Union). Candidates should include a curriculum vitae and the names of three academic referees along with a description of teaching interests. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. All appointments are subject to budgeting approval. Deadline for receipt of applications is March 1, 1986. Application should be forwarded to: Dr. Ronald G. Landes, Chairperson, Department of Political Science, Saint Mary's University, Halifax, Nova Scotia, Canada, B3H 3C3

LAURENTIAN UNIVERSITY. Political Science. The Department of Political Science at Laurentian University invites applications for a tenure-track faculty position subject to budgetary approval. The Department wishes to make a tenure-stream appointment at the assistant-associate level in the field of public administration and Canadian politics, effective July 1, 1986. PhD should be completed. Preference will be given to applicants with a record of publication and a strong commitment to effective teaching. Duties will include teaching undergraduate and diploma courses in public administration and Canadian government and politics. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. In accordance with University policy, preference will be given to bilingual candidates. Applications including curriculum vitae and the names of three referees should be sent by March 31, 1986 to: R.V. Segsworth, Chairman, Department of Political Science, Laurentian University, Sudbury, Ontario, P3C 2C6. Laurentian University is an equal opportunity employer.

UNIVERSITÉ LAURENTIENNE. Science Politique. Le Département de science politique de l'Université Laurentienne sollicite des candidatures à un poste de professeur à l'essai, sous réserve d'autorisation budgétaire. Le Département prévoit faire une nomination à titre d'essai au rang d'adjoint, ou d'agrégé dans le domaine de l'administration publique et de la politique canadienne, à compter du 1er juillet 1986. Les candidats devraient être titulaires du Ph.D. On accordera la préférence aux candidats qui ont des publications à leur actif et se consacrent à un enseignement efficace. Les fonctions comprendront l'enseignement de cours en vue du baccalauréat et du diplôme et portant su l'administration publique et sur le gouvernement et la politique du Canada. Conformément aux exigences de l'immigration au Canada, la présente annonce s'adresse aux citoyens canadiens et aux personnes domiciliées en permanence au Canada. Conformément à la politique de l'Université, la préférence sera accordée aux candidats bilingues. Les intéressés sont priés de faire parvenir avant le 31 mars 1986 leur curriculum vitae accompagné des noms de trois répondants, au: Professeur R.V. Segsworth, Directeur, Département de science politique, Université Laurentienne, Sudbury (Ontario), P3C 2C6. L'Université Laurentienne offre des chances égales d'emploi à tous.

PSYCHIATRY

THE UNIVERSITY OF BRITISH COLUMBIA. Psychiatry. The University of British Columbia, Department of Psychiatry, is looking for a full-time academic psychiatrist to head the department's Psychotherapy Program. The successful candidate will have a strong background both in the teaching of psychotherapy and in research. The position, which is subject to final budgetary approval, includes participation in the undergraduate and postgraduate teaching programs of the Department, as well as in research, for which excellent facilities exist within the department. Applicants should be eligible for medical licensure in British Columbia. Salary and rank will be according to experience and credentials. In accordance with Canada Employment and immigration regulations, priority for this position will be given to Canadian citizens and permanent residents. Applicants are invited to submit a curriculum vitae, the names of three referees to J.E. Miles, M.D., Professor and Head, Department of Psychiatry, University of British Columbia, Health Sciences Centre Hospital, 2211 Wesbrook Mall, Vancouver, B.C., V6T 2B5

PSYCHOLOGY

UNIVERSITY OF SASKATCHEWAN. Psychology Department. A three-year track position will be open July 1, 1986 (pending budgetary approval). The appointment will be at Assistant Professor level (1985/86 floor $29,501). Applicants should have a strong record of research. The area of specialization is open, but candidates with expertise in research design and methodology are especially encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applicants should forward a curriculum vitae, and arrange for at least three letters of reference to be sent to: Head of Psychology, University of Saskatchewan, Saskatoon, Sask., S7N 0W0.

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Two 2-year term positions will be open July 1, 1986, both at the Assistant Professor level (1985/86 floor $29,501). We will consider applicants in any area of specialization, but would like to make at least one of the appointments in Applied Social Psychology. Candidates with expertise in any of the following areas are encouraged to apply: research design and methodology, program evaluation and policy research; small group processes; training and consultation; organizational, industrial and environmental psychology. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should forward a curriculum vitae and have at least three referees submit letters of reference to: Head of Psychology, University of Saskatchewan, Saskatoon, Sask., S7N 0W0.

UNIVERSITY OF REGINA. Department of Psychology. Applications are invited for two full-time, tenurable positions in the Department of Psychology, at the Assistant Professor level, to commence July 1, 1986 (pending budgetary approval). 1 Clinical Psychologist - preferably child-clinical; experience beyond the internship desirable; experience with disadvantaged groups; appreciation of the broad sphere of community psychology an asset. 2 Neuropsychologist - preferably experimental, should have experience in neuropsychological assessment and be able to address the biological foundations of psychology. Responsibilities will include teaching at both the undergraduate and graduate levels and supervision of student research. Salary will be commensuarate with qualifications and experience. Applications will be accepted until the positions are filled. However, to optimize the likelihood of success, candidates are advised to ensure that complete applications are received as soon as possible. Candidates should forward their letter of application, curriculum vitae, transcripts and preprints, curriculum vitae, and have at least three letters of reference sent directly to: Mr. D. de Vlieger, Dean, Faculty of Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. This advertisement is directed in the first instance to Canadian citizens and landed immigrants.

MOUNT ALLISON UNIVERSITY. Department of Psychology. Applications are invited from experimental psychologists for a position which may become available in the Department. The appointment will be for one year term commencing on July 1, 1986. The rank at which the appointment will be made is open. The salary range in 1985-86 for assistant professor is $26,398 to $38,002, for associate professor is $33,729 to $52,242, and for professor is $41,167 to $64,374. Applications, including a curriculum vitae names of three referees and reprints of publications, should be sent to: Dr. Henry James, Head, Department of Psychology, Mount Allison University, Sackville, New Brunswick, E0A 3C0. Closing date for receipt of applications is March 31, 1986. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents.

NIPISSING UNIVERSITY COLLEGE. Psychology. A one-year appointment (sabbatical replacement), subject to budgetary approval for the academic year 1986-87. 2 Ph.D or near completion. 3. The successful candidate will be expected to teach undergraduate courses in Introductory Psychology, Tests and Measurement and one of the following: Abnormal Psychology, Personality Theories, Fundamentals of Clinical and Counselling Psychology or Design and Analysis. 4. Salary commensurate with qualifications. 5. Send curriculum vitae and arrange to have three letters of reference sent to: Dr. Neal Cooper, Dean of Arts, Nipissing University College, P.O. Box 5002, Gormanville Road, North Bay, Ontario, P1B 8L7

UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology, University of Alberte, invites applications for a tenurable appointment (Ph.D. required) in the area of social developmental psychology. Decisions will be made on the basis of demonstrated research competence (as indicated by publication record), interactions with colleagues, and teaching ability. Rank is at the Assistant Professor level; the salary floor is $30,316. Applications which should include curriculum vitae, three letters of recommendation, and reprints or preprints of publications, should be sent to Dr. Gay L. Bisanz, Seaich Chair, Department of Psychology, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Although completed applications should be received by March 1, 1986, to ensure consideration, applications received later may be considered. The University is an equal opportunity employer, but in accordance with Canadien immigration requirements this advertisement is directed to Canadien citizens and permanent residents.

UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology at the University of Alberta invites applications for a tenurable appointment (Ph.D. required) in human judgment and decision making, or language processes. Decisions will be made on the basis of demonstrated research competence (as indicated by publication record), interactions with colleagues, and teaching ability. Rank is at the Assistant Professor level; the salary floor is $30,316. Applications, including curriculum vitae, three letters of recommendation, and reprints or preprints of publications, should be sent to Dr. Gay L. Bisanz, Seaich Chair, Department of Psychology, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Although completed applications should be received by March 1, 1986, to ensure consideration, applications received later may be considered. The University is an equal opportunity employer, but in accordance with Canadien immigration requirements this advertisement is directed to Canadien citizens and permanent residents.

UNIVERSITY OF WINNIPEG. Department of Psychology. Applications are invited for two tenure track appointments to commence September 1, 1986 at the assistant or possibly associate professor level in the area of (1) personality/social perception/cognition and (2) industrial/organizational psychology. The Department would particularly encourage applicants who have a background in methodology and who are able to teach undergraduate couises in methodology/statistics as well as courses in their own area of interest. These positions are offered subject to budgetary approval in accordance with Canadian immigration requirements. Preference will be given to Canadian citizens and permanent residents. Applicants should submit their curriculum vitae, and arrange for three letters of reference to be sent to Dr. K. Hansen, Chair, Department of Psychology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Applied Social Psychology. A one-year appointment in Applied Social Psychology will be open in the Department of Psychology with a starting date of July 1, 1986. The appointment will be made at the Assistant Professor level (1985-86 salary floor is $29,501). Candidates with expertise in any of the following areas are encouraged to apply: research design and methodology, program evaluation and policy research; small group processes; training and consultation; organizational and/or environmental psychology. Applicants should forward a curriculum vitae and have at least three referees submit letters of reference to: Head of Psychology, University of Saskatchewan, Saskatoon, Sask., S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

WILFRID LAURIER UNIVERSITY. Department of Psychology. Applications are invited for a continuing appointment in the Department, effective July 1986, at the assistant or (junior) associate level. We are especially interested in areas of expertise encompassing some aspects of neuroscience/neuropsychology and/or clinical psychology. Applicants should be experienced and enthusiastic teachers, and are expected to pursue an active and productive research program. The Department has graduate (M.A.) programs in General Experimental, and Social Community Psychology, as well as an extensive undergraduate program. Applicants should submit a curriculum vitae, including descriptions of research and/or clinical interests, and have three letters of reference sent to: Dr. Joseph De Koninck, Dean of Arts, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5 in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology at the University of Alberta invites applications for a tenurable appointment (Ph.D. required) in human judgment and decision making, or language processes. Decisions will be made on the basis of demonstrated research competence (as indicated by publication record), interactions with colleagues, and teaching ability. Rank is at the Assistant Professor level; the salary floor is $30,316. Applications, including curriculum vitae, three letters of recommendation, and reprints or preprints of publications, should be sent to Dr. Gay L. Bisanz, Seaich Chair, Department of Psychology, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Although completed applications should be received by March 1, 1986 to ensure consideration, applications received later may be considered. The University is an equal opportunity employer, but in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF WINNIPEG. Department of Psychology. Applications are invited for two tenure track appointments to commence September 1, 1986 at the assistant or possibly associate professor level in the area of (1) personality/social perception/cognition and (2) industrial/organizational psychology. The Department would particularly encourage applicants who have a background in methodology and who are able to teach undergraduate couises in methodology/statistics as well as courses in their own area of interest. These positions are offered subject to budgetary approval in accordance with Canadian immigration requirements. Preference will be given to Canadian citizens and permanent residents. Applicants should submit their curriculum vitae, and arrange for three letters of reference to be sent to Dr. K. Hansen, Chair, Department of Psychology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, R3B 2E9

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Applied Social Psychology. A one-year appointment in Applied Social Psychology will be open in the Department of Psychology with a starting date of July 1, 1986. The appointment will be made at the Assistant Professor level (1985-86 salary floor is $29,501). Candidates with expertise in any of the following areas are encouraged to apply: research design and methodology, program evaluation and policy research; small group processes; training and consultation; organizational and/or environmental psychology. Applicants should forward a curriculum vitae and have at least three referees submit letters of reference to: Head of Psychology, University of Saskatchewan, Saskatoon, Sask., S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

WILFRID LAURIER UNIVERSITY. Department of Psychology. Applications are invited for a continuing appointment in the Department, effective July 1986, at the assistant or (junior) associate level. We are especially interested in areas of expertise encompassing some aspects of neuroscience/neuropsychology and/or clinical psychology. Applicants should be experienced and enthusiastic teachers, and are expected to pursue an active and productive research program. The Department has graduate (M.A.) programs in General Experimental, and Social Community Psychology, as well as an extensive undergraduate program. Applicants should submit a curriculum vitae, including descriptions of research and/or clinical interests, and have three letters of reference sent to: Dr. Joseph De Koninck, Dean of Arts, Wilfrid Laurier University, Waterloo, Ontario, N2L 3C5 in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF ALBERTA. Psychology. The Department of Psychology at the University of Alberta invites applications for a tenurable appointment (Ph.D. required) in the area of social developmental psychology. Decisions will be made on the basis of demonstrated research competence (as indicated by publication record), interactions with colleagues, and teaching ability. Rank is at the Assistant Professor level; the salary floor is $30,316. Applications which should include curriculum vitae, three letters of recommendation, and reprints or preprints of publications, should be sent to Dr. Gay L. Bisanz, Seaich Chair, Department of Psychology, University of Alberta, Edmonton, Alberta, Canada, T6G 2E9. Although completed applications should be received by March 1, 1986, to ensure consideration, applications received later may be considered. The University is an equal opportunity employer, but in accordance with Canadien immigration requirements this advertisement is directed to Canadien citizens and permanent residents.

BROCK UNIVERSITY. Department of Psychology. Applications are invited for a one year sabbatical replacement position at the Assistant Professor level (possibly two, subject to budgetary approval). Applicants should demonstrate expertise in research methods and statistics. Letters of application, together with curriculum vitae, the names of three referees and representative reprints should be sent to Jack Adams-Webber, Chairperson, Department of Psychology, Brock University, St. Catharines, Ontario, L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BROCK UNIVERSITY. Department of Psychology. Applications are invited for a tenure track position at the Assistant Professor level (possibly two, subject to budgetary approval). Applicants should demonstrate expertise in at least two of the following areas: clinical, life span developmental; physiological, multivariate techniques and longitudinal designs. Letters of application, together with curriculum vitae, the names of three referees and representative reprints should be sent to Jack Adams-Webber, Chairperson, Department of Psychology, Brock University, St Catharines, Ontario, L2S 3A1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF GUELPH. Department of Psychology. A vacancy exists for a tenure track position at the Assistant Professor level in the area of Industrial/Organisational Psychology to commence September 1, 1986. Duties will include graduate teaching and supervision in the area of industrial/organisational psychology and undergraduate teaching in an area which will depend upon the successful candidate's background. Potential candidates should have a strong research record and have primary training at the Ph.D. level in the I/O area. This position is subject to final budget approval. Applications should include the name of three referees and should be addressed to the Chairman, Department of Psychology, University of Guelph, Guelph, Ontario, Canada. N1G 2W1. The application deadline is March 31, 1986.

LAURENTIAN UNIVERSITY. Psychology. The Department of Psychology expects to make a tenure-stream appointment at the Assistant Professor level to teach experimental psychology (sensation and perception emphasis), introductory psychology and advanced courses in methods. In an undergraduate programme. The appointee is required to be bilingual since some or all of the teaching load will be in French. Ph.D. required and some teaching experience is preferred. Regulations require that first consideration be given to Canadian citizens and permanent residents. Applicetions together with curriculum vitae and the names of three referees should be sent by March 15, 1986 to: Dr. R. Patchett, Chairman, Department of Psychology, Laurentian University, Sudbury, Ontario, P3E 2C6

UNIVERSITY OF OTTAWA. Psychology. The School of Psychology of the University of Ottawa will have a one-year replacement (nontenure-track) position, at the Assistant Professor level to fill to July 1, 1986. The first priority is in the area of child clinical Psychology and the second priority is Psychobiology. Applicants should possess the following minimum qualifications: doctorate in Psychology, fluency in French and English, and research competence. The minimum salary for Assistant Professors for the current academic year is $27,364. Applications should be received before March 15, 1986 before a letter of application, vite, names and addresses of three referees and evidence of scholarly publication to: Dr. Joseph De Koninck, School of Psychology, University of Ottawa, Ottawa, Ontario, Canada, K1N 6N5. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITE D'OTTAWA. Psychologie. L'Ecole de Psychologie aura un poste de professeur temptcanf d'un an avec possibilité de renouvellement pour une deuxième année à compter du pour le 1er juillet 1986. Le poste est au niveau de professeur adjoint. Les besoins principaux sont d'abord en Psychologie clinique de l'enfant et en deuxième lieu en Psychobiologie. Les qualifications minimums sont: le doctorat en Psychologie, de l'expérience (ou un très bon potentiel) en recherche et une bonne maitrise du français et de l'anglais. Le salaire minimum de l'année en cours pour le niveau de professeur adjoint est $27,364. Les candidatures devraient être soumises avent le 15 mars 1986. Adresser une lettre accompagnée d'un curriculum vitae, du nom et de l'adresse de trois répondants, ainsi que de documents constituant une contribution académique au: Dr Joseph De Koninck, Directeur, Ecole de Psychologie, Université d'Ottawa, Ottawa, Ontario, Canada, K1N 6N5. Conformément aux règlements de l'immigration canadienne, cette annonce s'adresse aux citoyens canadiens et aux immigrants reçus.

UNIVERSITE LAURENTIENNE. Psychologie. Le Département de psychologie prévoit faire une nomination à titre d'essai au rang de Professeur adjoint pour le 1er juillet 1986 dans la psychologie expérimentale (avec accent sur la sensation et la perception), de la psychologie générale et des méthodes quantitatives avancées dans un programme de premier cycle. Le (La) titulaire doit être bilingue puisque une partie ou la totalité de la charge d'enseignement sera en français. Le Ph.D. est exigé et la préférence sera accordée aux candidats ayant quelque expérience de l'enseignement. En conformité avec les règlements, cette annonce s'adresse d'abord aux citoyens canadiens ai aux résidents permanents. Les intéressés sont priés de faire parvenir leur candidature, accompagnée d'un curriculum vitae et des noms de trois répondants, avant le 31 mars 1986, au: Dr. Ronald R. Patchell, Directeur, Département de psychologie, Université Laurentienne, Sudbury (Ontario), P3E 2C6

UNIVERSITY OF MANITOBA. Department of Family Studies. A full time, 12 month term appointment is available at the Assistant Professor level to teach Applied Social Psychology at the undergraduate level and Infant and Child Development Assessment Techniques at the graduate level. Preference will be given to applicants holding a Ph.D. or equivalent and who have demonstrated competence in teaching and research. This position is subject to final budgetary approval. Salary will be commensurate with qualifications and experience. Both men and women are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Inquiries and applications, including curriculum vitae and the names of three referees should be sent to Dr. Gordon Barnes, Head, Department of Family Studies, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2, no later than April 1, 1986. The position will be available July 1, 1986.

RELIGIOUS STUDIES

McMASTER UNIVERSITY. Religious Studies. The Department of Religious Studies at McMaster University has a tenure-track position at the Assistant Professor level, commencing July 1, 1986 (pending budgetary approval) The position is in the area of Religion and the Social Sciences. Applicants should possess a completed Ph.D. and have training in the study of Religion as well as in one of the Social Science disciplines, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Closing date for applications is March 1, 1986. Applicants should submit a curriculum vitae and names of three referees to D.J. Robertson, Chairman, Department of Religious Studies, McMaster University, Hamilton, Ontario, Canada, L8S 4K1

UNIVERSITY OF WINDSOR. Religious Studies. A tenured term position in Ethics and the History of Christian Thought effective July 1, 1986 at the Assistant Professor rank. This opening is initially to allow any person who has undergraded annual renewals up to a total of four years. Introductory and advanced undergraduate and graduate courses will be required. The applicant should send her or his curriculum vitae to J.C. Hoffman, Head, Department of Religious Studies, University of Windsor, Windsor, Ontario, Canada, N9B 3P4. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. The University of Windsor has adopted an Affirmative Action policy.

RUSSIAN

McGILL UNIVERSITY. Russian. Applications are invited for a tenure-track appointment at the Assistant Professor level beginning September 1986 (subject to budgetary approval). The present floor for the Assistant Professor rank is $30,169. Candidates should be prepared to teach courses in (1) Russian language from the elementary to advanced level and (2) twentieth-century Russian literature. Applicants should hold a Ph.D and have outstanding promise as a contributor to the field of Slavic publication. The successful candidate must be a superior instructor and be prepared to participate actively in the graduate program. Preference will be given to M.A. and Ph.D dissertations written in English, French and Russian. Fluency in Russian and English and the required level required knowledge of a second Slavic language desirable. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applications with c.v. and the names of 3 referees should be sent to Professor Paul Austin, Chairman, Department of Russian and Slavic Studies, McGill University, Montreal, Que., H3A 1G5

UNIVERSITY OF WATERLOO. Russian. The Department of Germanic and Slavic Languages and Literatures invites applications for a full-time position at the Assistant Professor level, Russian language and literature, starting July 1, 1986. Qualifications: Ph.D., teaching experience, strong interest in research, knowledge of second Slavic language is desirable. The availability of this position is subject to budgetary approval. The present floor of the Assistant Professor level is $27,200.00. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors

(More on page 7)